

THE  
UNITED PROVINCES DISTRICT  
BOARDS ACT  
( No. X OF 1922. )

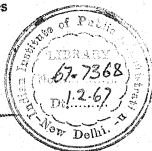
COMPUTERISED  
With upto date amendments, case-law, election and other important  
rules framed by the Local Government, rules regarding  
Single Transferable Vote, with explanation and  
District Board Primary Education Act

BY  
BENI PRASAD AGARWALA, M. A., LL. B.  
AND  
VISHWESHWAR DAYAL AGARWALA  
Advocates

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## PREFACE

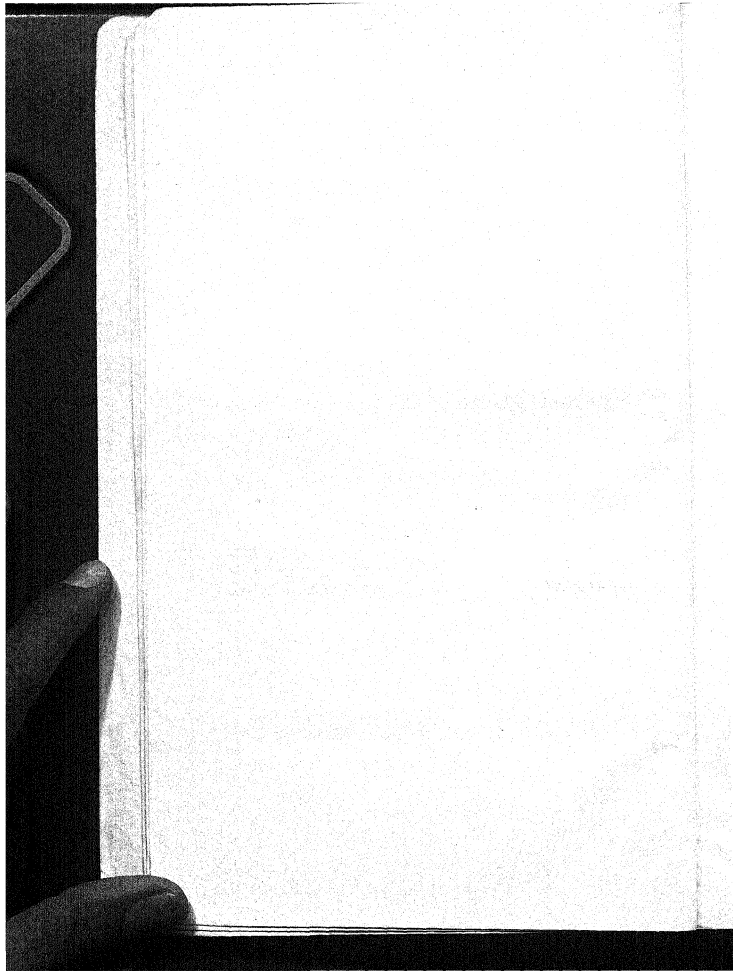
The need of a cheap edition of the District Boards Act containing all the important rulings as well as rules framed by the Local Government on topics of interest alike to the members of the boards and general public has been greatly felt. This booklet has been brought out to fulfil this demand.

The District Board Primary Education Act, I of 1926 has also been included as it directly concerns the District Boards. The authors hope, that it would meet with the general approval.

Any shortcomings brought to the notice of the authors would be deeply appreciated.

*Allahabad :*  
*Dated 22-4-1941.*

BENI PRASAD AGARWALA  
VISHWESHWAR DAYAL AGARWALA



# THE DISTRICT BOARDS ACT.

No. X of 1922  
(AS AMENDED TO DATE)

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## Corrigendum and Addendum

Page 3—Delete † from Section 3 (2) and its footnote.

Page 7—Delete 'infra' from footnote marked \*

Page 7—For the footnote "† See *infra*" substitute "† now replaced by U. P. Tenancy Act 1939."

Page 38—footnote  
add 'asterisk' before the note.

Page 69—line 3—Delete *infra*.

On page 69—add as note to Section 145 (3) the following :—

**Investment in War Loans.**—In exercise of the powers conferred by section 145 (3) of the District Board Act—the Governor is pleased to sanction the investment from time to time by the District Board in the United Provinces in the War Loans issued by the authority of the Central Government of such portions of their district funds as are not required for immediate expenditure and with the approval of the commissioner of divisions to whom the powers vested in the Governor by the said sub-section of section 145 are under section 193 of the Act hereby delegated in so far as they relate to the amounts of district funds which may be so invested by the boards. *Vide* notification No. V/854 IX—324 dated 19-9-1940 published in U. P. Gazette dated 21-9-1940 in Part III.

Page 71—line 12—for "Chapter VII" substitute "Chapter VIII."

Page 90—lines 44 and 45—Delete the words "*infra* in Vol. II and see the rulings quoted thereunder".

Page 91—lines 11 and 22—Delete "*infra* in Vol. II" and "*infra*" respectively.

Page 92—lines 4, 25, 35—"Delete *infra*."

Page 93—lines 6, 15, 39—Delete '*infra*' and "and see notes thereunder."

Page 94—Delete "*infra*" wherever they occur.

Page 95—Delete "*infra* and notes thereunder" wherever they occur.

D. B.

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COUNTRYSIDE

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DE GRUYTER

Page 126—Insert the following as rule 3-A and renumber the existing rule 3-A as 3-B.

" 3-A—The period of office of a permanent servant of the board other than a Government servant in its employ shall not determine until—

(i) his resignation has been accepted in writing by the authority competent to appoint his successor, or

(ii) he has given such authority at least three months notice where his pay exceeds Rs. 15/- and in other cases at least one month's notice, or

(iii) he has paid or assigned to the board a sum equal to 3 months' pay where his pay exceeds Rs. 15/- and in other cases a sum equal to one month's pay, or

(iv) he has been given by the authority competent to appoint his successor not less than three months' notice or a sum equal to three months' pay in lieu of notice where his pay exceeds Rs. 15/- and in other cases not less than one month's pay in lieu of notice. *Vide* notification No. 2636/IX—409—39 dated 25/7/1940 published in U. P. Gazette, Part III, dated 27/7/1940.

Page 127. Rule 10, line 35 add the following as note (3).

(Note 3) Regulations attached to these rules are printed as Appendix F.

Page 127. Rules re : employment.

Substitute the following for the existing rule at line 40 :—

"No board shall, except with the sanction of the Commissioner, employ a person who has been punished by removal or dismissal from the service of Government or of any local authority, or been led to resign his appointment as an alternative to such punishment by removal or dismissal, or who has undergone a sentence of imprisonment for a criminal offence involving moral turpitude."

*Vide* notification No. 4171/IX—604—1939 dated 14-9-1940.

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Page 132— add the following :—

In following districts also Primary Education has been made compulsory. Their names be added after Muttra :—

District.	Date of application.	No. & date of notification.	Where published in U. P. Gazette
Etawah [ for girls ]	18-3-36	137/XV—1011— 1936 Date 25-1-1936.	1936, Part I at page 168.
Lucknow [ for girls ]	29-4-36	802/XV—1063, Date 29-2-36.	Part I at page 307.
Bijnor [ Dharamnagar School area]	8-4-1936	337/XV—1019- 1936 Date 8-2-36.	Part I, page 238.
Benares [ Certain areas]	1-4-1934	61/XV—1205- 1932 Date 9-1-1934.	1934, Part I, page 33.

[ N. B.—For other places where Primary Education has been made compulsory. See " the Local Rules and Orders made under enactments applying to U. P." Volume II and the respective U. P. Gazettes.]



PROBLEMS OF THE  
COUNTRYSIDE

ORWIN

# THE UNITED PROVINCES DISTRICT BOARDS ACT.\*

NO. X OF 1922.

*As amended by United Provinces Act III of 1924 ; United Provinces Act VII of 1926 ; United Provinces Act II of 1928 ; United Provinces Act X of 1929 ; United Provinces Act I of 1930 ; United Provinces Act III of 1930 ; United Provinces Act IX of 1932 ; United Provinces Act X of 1932 ; United Provinces Act I of 1933 ; United Provinces Act II of 1933 ; United Provinces Act VI of 1934 ; United Provinces Act VIII of 1934 ; United Provinces Act XVI of 1934 ; United Provinces Act XXI of 1934 ; United Provinces Act XII of 1934 ; United Provinces Act VIII of 1935 ; United Provinces Act VII of 1936 ; United Provinces Act VIII of 1936 ; United Provinces Act III of 1939 ; and the Government of India [ Adaptation of Indian Laws ] Order, 1937.*

[Passed on the 29th December, 1922, and received the assent of the Governor General on the 9th of February, 1923.]

*An Act to make better provision for Local Self-Government in rural areas of the United Provinces.*

**WHEREAS** it is expedient to make better provision for local self-government in rural areas of the United Provinces ;

## \* Statement of Objects and Reasons :—

The present District Boards Act was framed in 1906. The Boards constituted under that Act have done much valuable work in improving means of communication and in bringing medical relief and education within reach of all sections of the rural population.

At the same time it is widely recognized that most boards under the present constitution are deficient in vitality. This defect is to be attributed to a lack of real responsibility in more than one direction. Hitherto the general policy to be adopted by District Boards has been worked out by the Government and the adaptation of that policy to local needs has in the main been the business of the District Officer. Most of the driving power also has been furnished by that officer. It results that boards are at present self-governing only in a very restricted sense. Again members of District Boards are not responsible in any real sense to those to whose needs they minister. The electorate is restricted and it is often the case that the qualifications and record of a candidate have but slight effect on his chances of success. Finally District Boards have no concern with the provisions of the funds necessary for their operations and their sense of responsibility for the proper expenditure of the funds placed at their disposal by Government has been correspondingly slight. Those defects it is the aim of the Bill now presented to remove.

The main provisions of the Bill are the extension of the franchise, the conferment of powers of local taxation and the elimination of the official element. The franchise will include all rural sections of the provincial electorate with the addition that females will be qualified to vote. There will be no ex-officio members ; consequently the Boards elected by the new electorate will be purely non-official in character. The power of

and whereas the previous sanction of the Governor-General has been

local taxation will be wide and subject to few restrictions, and, although Government assistance must perforce continue, the new Boards will be expected to look to local taxation rather than to Government for the funds needed for the expansion of their administration.

Further the control exercisable by Government over District Boards is being relaxed to the widest extent.

The result will be a great step forward and the introduction of true local self-government by bodies largely independent of official control, truly responsible to a large electorate and possessing for the first time control over their incomes as well as over their expenditure.

Of a different nature is the remaining feature of the Bill, the provision for the creation of divisional council. This is an enabling measure of which it will be open to the Boards of any division to avail themselves or not at their discretion. The divisional councils, if created, will relieve both the Government and the Boards of a portion of their respective powers and duties. The advantages claimed by these in favour of divisional councils are twofold. Elected by the constituent Boards they will be in intimate touch with local conditions and in a position to execute more promptly and more surely the duties of supervision and control, which will devolve upon them from Government. On the other hand they will be able to recruit that efficient higher administrative staff, the need of which has long been felt in every district. The District Board is too small a unit for this purpose and cannot alone afford to offer terms attractive to men of the required qualifications. The provisions for the creation of divisional council will enable Boards to co-operate with each other in employing officers of a stamp which they could not otherwise afford.—*Vide* U. P. Gazette, 1921, Part VIII, p. 518.

For the report of the Select Committee, see U. P. Gazette 1922, Part VIII, pages 431—449 and for proceedings in Council see Council Proceedings, Volume X, pages 93, 155, 194, 237, 286, 362 and 439.

**Interpretation**—inconsistent to be avoided 1927 All. 46; harmonious to be adopted, 1928 Lahore 609. Enactment positive, previous law not to be referred, 1923 Lahore 361. Reasonable interpretation 1927 All. 50; law embodied in statute-state of previous law or other analogous law need not to be considered 1928 P. C. 2; express words, ordinary interpretation. 1924 All. 792. Facility and practical importance for forced construction not proper. 1928 P. C. 211. Previous State of law irrelevant except when substantial change in law pleaded. 1921 P. C. 16. Section of old Act copied in new-interpretation of old Act assumed to be accepted. 1927 All. 369, F. B. In case of doubt comparison with old law permitted. 1924 All. 328, [C. P.]

**Heading**—have the force of a preamble 1927 All. 593. Should not be ignored, 1925 All. 87; operative effect open to question 1926 All. 312.

**History of Legislation**.—In doubt historical summary permissible. 1927 Cal. 257 (F. B.); may be considered to understand meaning 1929 A. L. J. 93.

obtained, under sub-section (3) of section 80-A of the Government of India Act, to the passing of this Act; it is hereby enacted as follows :—

While full effect is to be given to the purport of the provisions of the enactments constituting local bodies the language of the enactments should not be so stretched as to cause interference in the exercise of ordinary rights by the citizens. 1935 A. W. R., 1497.

The District Boards Act is a self-contained one. 1933 A. W. R. 665.

## CHAPTER I.

### PRELIMINARY.

**Short title, extent, and commencement.** 1. (1) This Act may be called the United Provinces District Boards Act, 1922.

(2) It extends to the territories \* \* \* \* administered by the Local Government of the United Provinces.

(3) It shall come into force on the first day of February, 1923.

**Repeal.** 2. (1) The Acts mentioned in Schedule III are hereby repealed to the extent specified in the fourth column thereof.

(2) Notwithstanding anything in sub-section (1)—

Every district board or committee established, and every district fund formed, under the United Provinces District Boards Act, 1906, shall be deemed to have been established or formed, as the case may be, in like manner and with the like authority as if it had been a district board or committee established, or district fund formed, under this Act:

Provided that every person holding office as a chairman or member of such district board or committee at the commencement of this Act shall vacate his office as such chairman or member from the date of the establishment under this Act of a district board or committee respectively.

**Definitions.** 3. In this Act, unless there is something repugnant in the subject or context,—

(1) "Board" means a district board established under this Act and shall include, in any case where a power is expressed as being conferred or a duty as being imposed on a board, a committee appointed by a board, and any member, officer or servant of a board authorized or required under this Act to exercise the power or perform the duty.

(2) "Division," "district," and "tahsil" shall have the same meaning as they have in the United Provinces Land Revenue Act,† 1901.

\* The words "for the time being" were omitted by Government of India [Adaptation of Indian Laws] Order, 1937

† See *infra*.

(3) "Person in the service of the Crown\*" does not include a Government pleader, a Government treasurer or a person holding a purely honorary office, or a person who has retired from the service of Government.

(4) "Land assessed to land revenue" includes land the land revenue of which has been wholly or in part released, compounded for, redeemed or assigned.

(5) "Notification" means a notification published in the Gazette.

(6) "Public road" means any road, street, bridge, culvert, thoroughfare, passage or place over which the public have a right of way and which is vested in or maintained by the Crown or a local authority.

(7) "Quarter," when referring to a period of time, means a period of three months commencing on the first day of any of the months of January, April, July, and October.

(8) "Regulation" means a regulation made in exercise of a power conferred by this Act.

(9) "Rule" means a rule made by the Local Government in the exercise of a power conferred by this Act.

(10) "Rural area" means the area of a district excluding every municipality as defined in the United Provinces Municipalities Act,† 1916, and every cantonment as defined in the Cantonments Act, 1910.

(11) "Servant of the board" means a person in the pay and service of the board.

(12) All references to anything done, required, prescribed, authorized, permitted, forbidden or punishable, or to any power vested, under this Act, shall include anything done, required, prescribed, authorized, permitted, forbidden or punishable, or any power vested by any provision of this Act or by any rule lawfully made thereunder.

Cl. (1). Cf. s. 2 (1) U. P. Municipalities Act.

This definition was introduced to save the repetition of such phrases as, "through a person duly authorized by the board."

Cl. (3). This definition is necessary to explain the expression used in s. 35 where a Government servant is debarred from seeking election as chairman.

Cf. s. 43 U. P. Municipalities Act and ss. 3 (26), 20 and 23, Behar and Orissa Municipalities Act.

Cl. (5). Road includes a path; 17 C. 684. Acts of user by the public leads to the inference that it is a public road. 6 C. L. R. 282, 33 C. 1290, 30 All. 70; 30 Bom. 558. Drain is not included in a road. 28 Mad. 17.

Cl. (11). Cf. s. 2 (22) of the U. P. Municipalities Act of 1916 and s. 3 (27) of the Behar and Orissa Municipalities Act of 1922.

\* The words 'Person in the service of the Crown' were substituted for the words, 'Government servant' by Government of India [Adaptation of Indian Laws] Order, 1937.

† The words 'the Crown' were substituted for 'Government' by *Ibid.*

## CHAPTER II.

## CONSTITUTION OF DISTRICT BOARDS.

4. (1) There shall be established for each district a board which shall be a body corporate by the name of the constitution and "the (name of district) district board," having general functions of perpetual succession and a common seal and, subject to any restriction or qualification imposed by this or any other enactment, vested with the capacity of suing and being sued in its corporate name, of acquiring, holding and transferring property, movable or immovable, and of entering into contracts.

(2) The board shall consist of—

(a) elected members, and

(b) such persons, if any, as may be nominated under section 6, together with

(c) the chairman, if he is not one of the elected or nominated members.

(3) The number of elected members shall be such number not less than 15 and not more than 40 as the Local Government may prescribe by rule.

Out of the total number of elected members, the proportion, fixed by the scale laid down in sub-section (1) of section 5 shall be elected by the Muslim electorate as their representatives.

The balance of the elected members shall be elected by the non-Muslim electorate (hereinafter referred to as the "general electorate").

*Cf. s. 6 of the U. P. Municipalities Act 1916 and notes thereon.*

**Representatives of the Muslim electorate.** 5. (1) In every district representatives of the Muslim electorate shall be elected in accordance with the scale given below :—

*Scale of representatives of the Muslim electorate.*

Proportion borne by the Muslim population to the total population of the rural area according to the returns of the most recent Government provincial census for the time being.	Proportion borne by the number of representatives of the Muslim electorate to the total number of elected members, including such representatives.
(a) Less than 1 per cent.	10 per cent.
(b) Not less than 1 per cent. but less than 5 per cent.	15 "
(c) Not less than 5 per cent. but less than 15 per cent.	25 "
(d) Not less than 15 per cent. but less than 30 per cent.	30 "
(e) Not less than 30 per cent.	The same as the proportion of the Muslim population to the total population of the rural area, according to the returns of the most recent Government census* for the time being.

\* The word 'Provincial' has been deleted by the Government of India [Adaptation of Indian Laws] Order, 1937.

(2) In calculating the number of representatives of the Muslim electorate under sub-section (1), fractions not less than a half shall count as one, and fractions less than a half shall be disregarded.

*Illustration.*—In a certain district the Muslims form 9 per cent. of the total population of the rural area.

The Local Government under sub-section (3) of section 4 has prescribed 30 as the number of elected members

As the Muslims form 9 per cent. of the total population of the rural area, the representative of the Muslim electorate must (in accordance with the prescribed scale) form 25 per cent. of the elected members.

Now 25 per cent. of 30 works out to  $7\frac{1}{2}$ , and, since fractions not less than a half count as one (in calculating the number of representatives of the Muslim electorate), it follows that 8 out of the 30 elected members must be representatives of the Muslim electorate.

6. The Local Government may nominate not more than three\*

**Nominated members.** persons, who shall not be persons in the service of the Crown† as members of a board in addition to a chairman who may be nominated under sub-section (2) of section 35 or sub-section (3) of section 35 B†. §One of the nominated members shall be selected from among the depressed and backward classes, one shall be a representative of a class in the rural area which has remained unrepresented on the board after the general election and the third shall be a woman.

Provided that none of the said three members shall be a person who was defeated at the preceding general election.

And provided further that no woman shall be nominated by the Local Government until the other two nominations have been made, and that the proportion of Muslim and non-Muslim members, including both elected and nominated members, shall not be so altered by the nomination of a woman as to convert a majority of one community into an equality with the other community ||

**May nominate.**—Nomination may be by name or by virtue of office. See s. 15 U. P. General Clauses Act.

\* The word 'three' was substituted for the word 'two' by the U. P. District Boards (Amendment) Act IX of 1932.

† The words 'persons in the service of the Crown' were substituted for the words 'Government servant' by the Government of India Order 1937.

‡ Substituted for the words 'sub-section (2) of section 35' by the U. P. District Boards (Amendment) Act X of 1932.

§ Substituted for the words "One of the nominated members shall ordinarily be selected from among the backward and depressed classes," by s. 2 of Act X of 1929.

|| The last part of the section "one of the.....other community" was substituted for "one of the.....general election" by section 2 of the U. P. District Boards (Second Amendment) Act IX of 1932.

7. Where a vacancy occurs on a board by reason of the death, resignation, removal or avoidance of the election of an elected member, and the term of office of that member would, in the ordinary course of events, have determined within six months of the occurrence of the vacancy, the board may direct that the vacancy be left unfilled until the next ordinary election.

*Cf. s. 13 U. P. Municipalities Act II of 1916.*

### ELECTIONS.

8. The following persons, if not subject to a disqualification specified in section 9, shall be entitled to be enrolled as electors, namely,—

(1) (a) In areas outside the hill patti of Kumaun—every owner of land which is assessed to land revenue amounting to not less than Rs. 25 per annum and every member of an undivided family whose name is entered as owner in the land records, provided his proportionate share of the land revenue assessed amounts to not less than Rs. 25 per annum.

(b) In the hill patti of Kumaun—every owner of a fee-simple estate and every person who is assessed to the payment of land revenue or cesses of any amount, and every khaikar.

(2) In all areas in addition to the persons qualified under sub-section (1) (a) or (1) (b)—

(a) every permanent tenure-holder or fixed-rate tenant as defined in the Agra Tenancy Act\*, 1901, and every under-proprietor or occupancy tenant as defined in the Oudh Rent Act†, 1886, who is liable to pay rent as such of not less than Rs. 15‡ per annum in respect of land within the rural area, and

(b) every tenant who holds land as such in the rural area in respect of which rent of not less than Rs. 30‡ per annum is payable, and

(c) every person ordinarily residing in the rural area who is assessed to income-tax, §, or any other local tax, and

(d) every person who is assessed to a tax on circumstances and property under section 108, and

(e) every person ordinarily residing in the rural area who is a matriculate or has passed the school-leaving certificate examination or the vernacular middle examination or an examination recognized by the Local Government as equivalent thereto or an examination of proficiency in Indian vernaculars or classical languages recognized by any Indian university or by the Local Government or possesses,

\* See Act III of 1926, now replaced by U. P. Tenancy Act *infra*.

† See *infra*.

‡ Substituted for the words Rs. 25 and Rs. 50 respectively by s. 3 of Act X of 1929.

§ The words 'or any other local tax', 'or the vernacular middle examination' and 'or possesses the vernacular final or the vernacular upper primary certificate' were introduced by Act X of 1929.



the vernacular final or the vernacular upper primary (iv standard) certificate.

*Explanation.*—For the purpose of this section, persons holding agricultural or groveland rent-free, or paying rent in kind or by services, shall, subject to any rules made by the Local Government under section 28, be deemed to be tenants liable to pay as rent the estimated rental value of the land held by them if let to a non-occupancy tenant for cultivation, and the word "tenant" shall be deemed\* to include a sub-tenant.

*Cf.* s. 14 (2) (b) (ii) of the U. P. Municipalities Act and notes thereon.

*Cf.* s. 15 (2) (iv) and (v) U. P. Municipalities Act.

For definition of 'ordinarily residing' see notes on s. 10.

**Persons disqualified from being electors.** 9. A person, notwithstanding that he is otherwise qualified, shall not be entitled to be or to remain enrolled as an elector if he—

(a) has not attained the age of 21 years, or

(b) is not a British subject, or

(c) has been adjudged by a competent court to be of unsound mind, or

(d) is an undischarged insolvent, or

(e) has been sentenced under the Indian Penal Code to imprisonment for a term exceeding six months or to transportation for an offence or convicted by a Criminal Court of an offence which is declared by the Local Government to imply such moral turpitude as to unfit him to be an elector or ordered to find security for good behaviour in consequence of proceedings taken under section 109 or section 110 of the Code of Criminal Procedure, such sentence or order not having subsequently been reversed or remitted or the offender pardoned, provided that he shall not be disqualified on this ground if more than five years have elapsed since the expiry of the term of the sentence or order, or

(f) has been disqualified under section 25, and the period of disqualification has not expired,

‡(g) is in arrears in the payment of any sum to which section 133 applies after the board has issued or become entitled to issue to him a notice of demand under section 133 :

Provided that a disqualification under clause (e) may be removed by an order of the Local Government in this behalf.

*Cf.* s. 14 (3) (a) (b) (c) (d) and (e) U. P. Municipalities Act.

**10. (1)** The Collector shall, when the Local Government so directs, cause to be prepared two separate lists of electors for each circle, namely,—

(a) a general electoral roll, showing all qualified non-Muslim electors,

\* The word 'not' after the word 'deemed' was omitted by s. 4 of Act X of 1929.

† The words 'for an offence' and 'provided that he shall not.....or order' were added by ss. 5 and 6 of Act X of 1929.

‡ Added by s. 3 of the District Boards' (Amendment) Act XVI of 1934.

(b) a Muslim electoral roll, showing all qualified Muslim electors.

(2) Subject to rules made by the Local Government under section 26, the following persons are entitled to be entered in the electoral rolls prepared for a circle :—

(a) every person qualified under clause (a) or clause (b) of sub-section (1) of section 8, or under clause (a) or clause (b) of sub-section (2) of section 8 whose land, on which the qualification is based, is situated within the circle, and

(b) every person qualified under clause (c) or clause (e) of sub-section (2) of section 8 who ordinarily resides within the rural area of the circle, and

(c) every person qualified under clause (d) of sub-section (2) of section (8) who ordinarily resides within the circle.

(3) No person shall be entitled to enrolment in more than one electoral roll in the same district, notwithstanding that he may possess qualifications for enrolment in more than one circle in the same district.

(4) When a Muslim constituency consists of more than one circle, the Muslim electoral rolls of all the circles included in the constituency shall together form the Muslim electoral roll of the constituency.

**General electoral roll.**—For definition, see the last paragraph of s. 4 (8).

**Who ordinarily resides.**—The definition of 'resident' is not given in this Act. Election rule 2 cl. (f) of the Behar and Orissa Municipal Act lays down that "a person shall be deemed to be resident within the limits of a municipality if he (1) ordinarily lives within those limits, (2) has his dwelling house within those limits and occasionally visits it, or (3) maintains within those limits a dwelling house ready for occupation in the charge of servants and occasionally occupies it. In 54 I. C. 573 it has been held that 'resides' conveys the sense of permanent residence and not mere casual or temporary residence. If a man, entitled to vote at an election, is wrongfully deprived of that right, an action for damages lies against the person so depriving him. But if the act by which the right is interfered with is an act done in a judicial capacity, no action lies. 1923 Mad. 475 = 47 Mad. 585 = 73 I. C. 619; 1922 All. 1 = 44 All. 202 = 20 A. L. J. 1.

*Cf.* s. 15 (2) (b) U. P. Municipalities Act.

**II. (1)** Each tahsil shall be divided into as many circles as there are members to be elected by the general electorate in the tahsil. Each circle shall form a single constituency for the election of one member by the general electorate.

(2) The local area of each constituency for the election of representatives by the Muslim electorate shall be prescribed by an order of the Local Government made in this behalf, provided that the area of each constituency so prescribed shall consist of one or more entire circles.

(3) A person shall not be deemed an elector for any purpose of this Act, or any rule under the Act, unless he is enrolled as an elector.

(4) Each elector shall have one vote only.

General electorate :—See the last para. of s. 4 (3).

Cf. s. 14 (1) U. P. Municipalities Act.

12. (1) Subject to the exceptions stated in sub-section (2), every **Qualifications of candidates.** person enrolled as an elector in the general electoral roll shall be qualified for election in any circle in the tahsil which includes the circle in which his name is enrolled ; \* [And every person enrolled in the Muslim Electoral Roll shall be qualified for election in any constituency, in the whole or a portion of which lies in the Tahsil which includes the circle in which his name is enrolled] :

Provided that no person whose name is enrolled in a Muslim electoral roll shall be qualified for election by the general electorate, and no person whose name is enrolled in a general electoral roll shall be qualified for election by the Muslim electorate.

(2) No person shall be qualified for election as a member of the board who—

(a) has been dismissed from Government service and is debarred from re-employment therein, or

(b) is debarred from practising as a legal practitioner by order of any competent authority, or

(c) holds any place of profit in the gift, disposal, pay or service of the board, or

(d) is disqualified under section 23, or section 32, or

(e) is a person in the service of the Crown,† or

(f) holds directly or indirectly, or by a partner, any share or interest in any contract or employment with, by or on behalf of the board, or

(g) is unable to read and write either English or one of the vernaculars of the province :

Provided that in cases (a) and (b) the disqualification may be removed by an order of the Local Government in this behalf, and that in case of (f) the disqualification may be removed by an order of the Commissioner in this behalf.

Cf. s. 16 (1) U. P. Municipalities Act.

Cl. (1) This sub-section is mandatory so that no person can be elected who has not got the statutory qualification of being an enrolled elector nor can an enrolled elector be legally prevented from being elected ; since he is duly qualified for the election. 30 C. W. N. 977. If a candidate is

\* These words were substituted by the Amending Act No. III of 1924 for " And every person enrolled in the Muslim Electoral Roll shall be qualified for election in the constituency which includes the circle in which his name is enrolled."

† The ' words person in the service of the Crown ' were substituted for the words ' Government servant ' by Government of India Order, 1937.

wrongfully deprived of his right, an action for damages lies. 1923 Mad. 475=47 Mad. 585; 1922 All. 1=44 All. 202=20 A. L. J. 1.

Clauses (a) (b) (c) (d) and (g) correspond to s. 16 (2) cls. (a) (b) (c) (d) and (f) of U. P. Municipalities Act.

**Holds any place of profit, etc**—See note to s. 16 (2) (a) U. P. Municipalities Act under this very heading.

**Prohibition of disqualification of electors and members on ground of sex.** 13. No person shall be disqualified on the ground of sex for being an elector or for being elected or nominated as a member of a board.

14. The provisions of sections 8 to 12 shall be subject to any rule conferring on the manager or representative of an undivided family or of any company or firm or other association or body of individuals, or of owners, under-proprietors or tenants owning or holding land jointly, or on any trustee of any land, a right to vote or to be elected a member of a board.

Except for the phrase, "or of owners, under-proprietors or tenants, owning or holding land jointly", this section is the same as s. 18 of the U. P. Municipalities Act.

**For rules.**—See the District Board Election Rules. Given at the end.

**Power to question election by petition.** 15. (1) The election of any person as a member of a board may be questioned by an election petition on the ground—

(a) that such person committed during or in respect of the election proceedings a corrupt practice as defined in section 24, or

(b) that such person was declared to be elected by reason of the improper rejection or admission of one or more votes, or for any other reason was not duly elected by a majority of lawful votes, or

(c) that such person, though enrolled as an elector, was disqualified for election under the provisions of sub-section (2) of section 12.

(2) The election of any person as a member of a board shall not be questioned—

(a) on the ground that the name of any person qualified to vote has been omitted from, or the name of any person not qualified to vote has been inserted in, the electoral roll or rolls;

(b) on the ground of any non-compliance with this Act or any rule or of any mistake in the forms required thereby or of any error, irregularity or informality on the part of the officer or officers charged with carrying out this Act or any rules, unless such non-compliance, mistake, error, irregularity, or informality has materially affected the result of the election.

Excepting cl. (a), this section corresponds in effect to s. 19 U. P. Municipalities Act.

**Cl. (1-a). Corrupt practice.**—See s. 24 of the Act and s. 19 (1) (a) of the U. P. Municipalities Act. Feeding on the polling day by persons who D. B.—8

are intimately connected with a candidate and acting on his behalf leads to the inference that the persons are fed to induce them to vote for a particular candidate and amounts to a *corrupt practice*. 61 I. C. 337. The particulars of any corrupt practice alleged must be given in the election petition. A spiritual leader can canvass for a candidate provided he holds out no threat or inducement. 61 I. C. 337. An election petition alleging corrupt practices on the part of the candidate cannot be summarily rejected for want of fuller particulars. An opportunity should be allowed for further and better particulars to be given. 61 I. C. 357.

Cl. (1-b). Where the voting paper is void on the face of it, no evidence should be allowed to vary the recorded voting paper. When the number of votes recorded exceeds the maximum that can be given the election is void. 60 I. C. 547=32 C. L. J. 124.

Cl. 2 (a). See note to s. 19 (2) (x) U. P. Municipalities Act.

Cl. (2-b). The rules for the conduct of elections being directory, any infringement if it does not affect the result will not render the election invalid. 24 C. W. N. 189=C. L. J. 270=53 I. C. 741.

The validity of an election questioned on any of the grounds mentioned in this section must be decided by an election tribunal and the Civil Court has no jurisdiction. A. I. R. 1933 Oudh, 423=147 I. C. 792=10 O. W. N. 917.

16. (1) The petition shall be presented together with a deposit of Rs. 50 as security for costs within fifteen days after the day on which the result of the election was announced and shall specify the ground or grounds on which the election of the respondent is questioned and shall contain a summary of the circumstances alleged to justify the election being questioned on such grounds.

(2) The petition may be presented by any candidate in whose favour votes have been recorded and who claims in the petition to be declared elected in the room of the person whose election is questioned, or by ten or more electors of the constituency.

(3) The person whose election is questioned, and where the petition claims that any other candidate shall be declared elected in the room of such person, every unsuccessful candidate who has polled more votes than such candidate shall be made a respondent to the petition.

This section with a little addition and alteration in sub-s. (1) corresponds to s. 20 (1) of the U. P. Municipalities Act.

Claim in the petition to be declared.—See note to s. 20 (2) U. P. Municipalities Act.

An election petition need not be verified unless the particular act under which the petition is put in specially requires it. It is only a person who has actually contested an election and who claims to have been duly elected or a body of electors who can challenge the validity of an election. 1924 All. 132=45 All. 687.

17. Every respondent may give evidence to prove that any person in respect of whom a claim is made that such person be declared elected in his room or in priority to him, should not be declared so elected, in the same manner as if he had presented a petition against the election of such person.

Cf. s. 21 U. P. Municipalities Act.

18. (1) An election petition shall be heard by the District Judge within whose jurisdiction the constituency concerned is situated (unless some other person or tribunal has been appointed by rule in this behalf) and at a place in the district within which such constituency is situated.

(2) An election petition, and any application relating to the hearing of an election petition, may be presented to such District Judge, or to such other person or tribunal, or to a Munsif within whose jurisdiction the constituency concerned or any part thereof is situated.

This section corresponds to s. 22 of the U. P. Municipalities Act.

**Appointment of a person or tribunal.**—For the purpose of hearing an election petition is not *ultra vires* of the Local Government. 23 A. L. J. 385.

**Tribunal's jurisdiction.**—To determine questions in regard to election petition for which it is appointed is exclusive and there is no ouster of the jurisdiction of the ordinary courts for they never had any. 31 Bom. 604.

The place where the irregularities occurred and not the place where the candidates were nominated decides the jurisdiction of courts. 1930 Mad. 832=128 I. C. 146.

District Judge hearing election petition is not Civil Court and hence not under superintendence of High Court. A. I. R. 1933 All. 764.

A Civil Court will not give the declaration that election is invalid on the ground that the defendant's name was not properly entered in the electoral roll. I. L. R. 1933 Oudh, 423=10 O. W. N. 917.

19. (1) Except so far as may be otherwise provided by this Act or by rule, the procedure provided in the Code of Civil Procedure, 1908, in regard to suits shall so far as it is not inconsistent with this Act or any rule, and so far as it can be made applicable, be followed in the hearing of election petitions.

Provided that—

(a) any two or more election petitions relating to the election of the same person may be heard together;

(b) the court shall not be required to record or have recorded the evidence in full, but shall make a memorandum of the evidence sufficient in its opinion for the purpose of deciding the case;

(c) the court may, at any stage of the proceedings, require the petitioner to give further security for the payment of all costs incurred or likely to be incurred by any respondent;

(d) the court, for the purpose of deciding any issue, shall only be bound to require the production of, or to receive, so much evidence, oral or documentary, as it considers necessary;

(e) there shall be no appeal either on a question of law or fact, and no application in revision against or in respect of the decision of the court;

(f) the court may review its decision on any point on the application of any person considering himself aggrieved thereby

if the application is presented within fifteen days from the date of the decision.

This section corresponds in effect to s. 23 U. P. Municipalities Act.\*

**Hearing election petition**—See A. I. R. 1924 All. 684 quoted in note to s. 23 (1) U. P. Municipalities Act.

Clause (c) specifically forbids right of appeal. 23 A. L. J. 385.

**Reference.**—The right to refer the matter to the High Court is not expressly forbidden; therefore a reference can be made to the High Court and the court, if reference is made, must abide by the decision of the High Court. A. I. R. 1925 All. 380 (F. B.). See also note to s. 23 (2) (c) U. P. Municipalities Act.

An application for an amendment of the petition filed out of time may, in the discretion of the judge, be allowed. 1920 Mad. 396 = 92 I. C. 100; 61 I. C. 337.

Local legislature has power to pass laws affecting jurisdiction and powers of High Court. 1933 A. L. J. 971 = A. I. R. 1933 All. 764.

20. (1) Unless it is otherwise provided by rule made in this behalf, the election court shall have the same **Power of election court.** powers and privileges as a judge of a civil court, and may, for the purpose of serving any notice or issuing any process or doing any other such thing, be entitled to employ, with the consent of the District Magistrate, any peon or other officer or clerk attached to the court of the District Magistrate.

(2) An order for costs, or an order for the realization of security bond for costs, passed by the election court, may be sent by that court for execution to the Collector of the district within which the constituency concerned is situated, and an order so sent shall be executed by the Collector in the same manner as if it were an order passed by the Collector in proceedings under the Agra Tenancy Act,\* 1901, or the Oudh Rent Act, 1886, as the case may be.

Court can grant a re-count, if reasonable ground for believing misconduct exists. A. I. R. 1930 Mad. 195 = 58 M. L. J. 118 = 124 I. C. 216. It is outside the province of an election court to allow any candidate to examine the voters to show how the voters voted. The court is only entitled to consider the correct reception and the correct refusal of the vote. 1928 Mad. 1077 = 115 I. C. 59.

Cf. s. 24 U. P. Municipalities Act.

21. (1) If the court, after making such inquiry as it deems necessary, finds, in respect of any person whose **Finding of election court.** election is called in question by a petition, that his election was valid, it shall dismiss the petition as against such person and may award costs at its discretion.

(2) If the court finds that the election of any person was invalid, it shall either—

(a) declare a casual vacancy to have been created, or

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\* See now Act XVII of 1939 (U. P. Tenancy Act).

(b) declare another candidate to have been duly elected, whichever course appears, in the particular circumstances of the case, the more appropriate, and in either case may award costs at its discretion.

(3) In the event of the court declaring a casual vacancy to have been created, it shall direct the Collector to take proceedings for filling the vacancy.

*Cf.* s. 25 U. P. Municipalities Act. See s. 7 of this Act.

Where the election to one of the seats in a constituency is set aside, it is desirable that the Court should set aside election for the whole constituency and order a fresh election. A. I. R. 1931 Cal. 36 = 129 I. C. 422.

**22.** Notwithstanding anything contained in the preceding Avoidance of section if the court in the course of hearing an election pro- election petition is of the opinion that the evidence ceedings. discloses, that corrupt practices have prevailed at the election proceedings in question to such an extent as to render it advisable to set aside the whole proceedings, it shall pass an order to this effect and shall direct the Collector to take measures for holding fresh election proceedings.

*Explanation.*—In this section the expressions “the election proceedings in question” and “the whole proceedings” shall mean all proceedings (inclusive of nomination and declaration of election) taken in respect of a single poll in any constituency.

The sanctity of a nomination paper can be questioned after the election. 1926 Mad. 319 = 92 I. C. 119.

**23.** The court may declare any candidate found to have committed any corrupt practice under the preceding Disqualification section to be incapable, for any period not exceeding for corrupt section to be incapable, for any period not exceeding practice. five years, of being elected as member of the board or of being appointed or retained in any office or place in the gift, disposal, pay or service of the board :

Provided that a disqualification under this section may be removed by an order of the Local Government in this behalf.

This section with some modifications correspond to s. 27 U. P. Municipalities Act. See also s. 12 (2) (d) of this Act.

**24.** A person shall be deemed to have committed a corrupt Corrupt prac- practice who, directly or indirectly, by himself or tices. by any other person,—

(a) induces, or attempts to induce, by fraud, intentional misrepresentation, coercion or threat of injury, any voter to give or to refrain from giving a vote in favour of any candidate ;

(b) with a view to inducing any vote to give or to refrain from giving a vote in favour of any candidate or in consideration of any voter having voted or refrained from voting for any candidate, offers or gives any money or valuable consideration, or any place or employment, or holds out any promise of individual advantage or profit to any person ;



(c) gives or procures the giving of a vote in the name of a voter who is not the person giving such vote ;

(d) \*makes or promises to make any payment to any person whomsoever on account of the conveyance of any elector to or from any place for the purpose of recording his vote or hires, employs, borrows or uses for the purpose of the election any boat, vehicle or animal usually kept for letting on hire or for the conveyance of passengers by hire except for carrying himself or his agents and messengers ;

(e) abets (within the meaning of the Indian Penal Code) the doing of any of the acts specified in clauses (a), (b), (c) and (d).

*Explanation.*—A "promise of individual advantage or profit to a person" includes a promise for the person himself, or of any one in whom he is interested, but does not include a promise to vote for or against any particular district board measure.

This section corresponds to s. 28 U. P. Municipalities Act. See notes on s. 15 of this Act.

*Reference.*—A candidate is responsible for the acts of his supporters if he or his agent has knowledge. 61 Ind. Cas. 357.

25. Whoever is convicted of an offence under Chapter IX-A of the Indian Penal Code<sup>o</sup> punishable with imprisonment for a term exceeding six months shall be disqualified for a period of five years from the date of the conviction from voting at any board election and from being appointed or retained in any office or place in the gift, disposal, pay or service of a board.

*Conduct of elections and kindred matters.* 26. The following matters shall be governed by rule, namely,—

(a) the preparation and revision of electoral rolls,

(b) the nomination of candidates,

(c) except as provided in section 26-A,<sup>†</sup> the dates, time, and manner of holding elections, general or casual,

(d) the prevention of corrupt or improper practices committed in connection with elections and the punishment, other than judicial punishment of persons guilty of the same,

(e) the determination of the local area of each constituency,

(f) any other matter relating to elections or election petitions in respect of which this Act makes no provision or insufficient provision and provision is, in the opinion of the Local Government, necessary.

**§26-A.**—In the year 1931 and thereafter in every fourth year there shall be a general election of members of all district boards on such

<sup>o</sup> This clause has been inserted and the original clause (d) has been renumbered as (e) by s. 7 of Act X of 1929.

<sup>†</sup> This Ch. IX-A deals with offences relating to elections.

<sup>‡</sup> Added by s. 8 of Act I of 1930.

<sup>§</sup> Inserted by s. 4 of Act I of 1930.

date or dates as the Local Government may specify by notification in the Gazette.

\*Provided that the Provincial Government may by notification in the Official Gazette, extend the term of any or all board or boards and postpone general elections of members thereof for a period not exceeding one year† at a time, upto an aggregate period of three years.

NOTE.—For Election Rules see at the end of the Act.

#### Headquarters of boards.

27. The office of the board of any district shall be located in or near the same town or city as the office of the Collector.

#### Members.

28. No member of a board shall be granted any remuneration or travelling allowances by the board except with the sanction of the Local Government, or in accordance with rules made in this behalf.

See s. 37 U. P. Municipalities Act.

29. (1) The term of office of a member of a board shall begin from the date upon which he is declared by the returning officer to be elected or from the date of his nomination, or from the date upon which the vacancy occurs which he is elected or nominated to fill, when the vacancy occurs subsequent to the election or nomination.

(2) All members of a board shall vacate their offices as such on a date which shall be fixed by the Local Government by notification in the Gazette, after the first day of the general election.

30. (1) A member other than the chairman of a board wishing to resign his seat may forward his written resignation through the chairman to the Commissioner.

(2) When the acceptance of the resignation by the Commissioner has been communicated to the board, the member shall be deemed to have vacated his seat.

See s. 39 U. P. Municipalities Act.

31. (1) The Local Government may remove from a board any member who—

(a) has absented himself from the meetings of the board for more than three consecutive months or three consecutive meetings, whichever is the longer period, and is unable to explain such absence to the satisfaction of the board, or

(b) is or becomes subject to any disqualification specified in section 9, or

(c) has within the meaning of section 34 knowingly acquired or continued to hold without permission in writing of the Commissioner, directly or indirectly or by a partner, any share or interest

\* Added by Act III of 1939.

† Added by Act III of 1940.

in any contract or employment with, by, or on behalf of the board, or

(d) has knowingly acted as a member in a matter other than a matter referred to in clause (d) or (e) of sub-section (2) of section 34 in which he or a partner had, directly or indirectly, a personal interest, or in which he was professionally interested on behalf of a client, principal or other person, or

(e) being a legal practitioner, in any suit or other proceeding, acts or appears, on behalf of any other person, against the board or against the Provincial Government\* litigating in respect of nazul land entrusted to the management of the board, or acts or appears on behalf of any other person in any criminal proceeding instituted by or on behalf of the board.

(2) The Local Government may remove from a board a member who in its opinion has so flagrantly abused in any manner his position as a member of the board as to render his continuance as a member detrimental to the public interest.

(3) Provided that when the Local Government proposes to take action under the foregoing provisions of this section, an opportunity of explanation shall be given to the member concerned, and, when such action is taken, the reason therefor shall be placed on record.

This section corresponds in effect to s. 49 U. P. Municipalities Act.

Legal practitioners who are members of board have been expressly debarred from accepting a brief against the board as they themselves are parties in the proceedings and it would be illogical if they accept a brief against themselves. The object is to prevent the conflict between interest and duty that might otherwise arise. See *Nutton versus Wilson* (1880) 58 L. J. Q. B. 443.

Flagrantly abused.—See notes on s. 40 (3) U. P. Municipalities Act.

Disabilities of members removed under section 31. 32. (1) A member removed under clause (a) of sub-section (1) of the preceding section shall, if otherwise qualified, be eligible for further election or nomination.

(2) A member removed under clause (b) of sub-section (1) of the preceding section shall not be so eligible unless and until he is again enrolled as an elector.

(3) A member removed under any other provision of the preceding section shall not be so eligible until the expiry of the period of two years or the expiry of the term of the board, whichever is later.

Sub-sections (1) and (3) correspond to sub-s. (1) and (4) of s. 41 U. P. Municipalities Act.

\*Substituted for the words 'Secretary of State' by Government of India Order, 1937.

† Substituted for the words 'until he is declared to be no longer ineligible and he may be so declared by an order of the Local Government' by the U. P. District Boards (Amendment) Act, VIII of 1936.

**LIABILITY OF MEMBERS.**

33. Every person shall be liable for the loss, waste or misapplication of any money, or other property belonging to the board, if such loss, waste or misapplication is a direct consequence of his neglect or misconduct while a member of the board or of the education committee, and a suit for compensation may be instituted against him by the board with the previous sanction of the Commissioner, or by the Local Government \* \* \* \*

†A grant-in-aid given to a school in contravention of rules made under this Act is for the purposes of this section a misapplication of money belonging to the board.

Compare s. 81 U. P. Municipalities Act and see rulings cited thereunder.

34. (1) A member of the board‡ or of the education committee who, otherwise than with the permission in writing of the Commissioner, knowingly acquires, or continues to have directly, or indirectly by himself or his partner, any share or interest in any contract or employment with, by, or on behalf of the board shall be deemed to have committed an offence under section 108 of the Indian Penal Code.

(2) Provided that a person shall not be deemed for the purposes of sub-section (1) to acquire, or continue to have, any share or interest in a contract or employment by reason only of his—

(a) having a share or interest in any lease, sale or purchase of land or buildings, or in any agreement for the same, provided that such share or interest was acquired before he became a member, or

(b) having a share in a joint stock company which shall contract with, or be employed by, or on behalf of the board, or

(c) having a share or interest in a newspaper in which any advertisement, relating to the affairs of the board, is inserted, or

(d) holding a debenture or otherwise being interested in a loan raised by, or on behalf of the board, or

(e) being retained by the board as a legal practitioner, or

(f) having a share or interest in the occasional sale to the board of an article, in which he regularly trades, up to a value not exceeding in any one year, such amount as the board with the sanction of the Local Government fixes in this behalf.

Sub-sections (1) and (2) correspond to sub ss. (1) and (2), cls. (a) to (f) of s. 82, U. P. Municipalities Act.

**For notes and rulings.**—See notes to s. 82 in the U. P. Municipalities Act.

\*The following words 'In the name of the Secretary of State in Council' were deleted by Government of India [Adaptation of Indian Laws] Order, 1937.

† Added by s. 4 of the U. P. District Boards (Second Amendment) Act, X of 1932.

‡ Added by the U. P. District Boards (Amendment) Act, X of 1932.

**Interest in a contract.**—Means financial interests with profits or without profits from the contract as the object of the person interested. This must be inferred from the facts in evidence in each case. 51 All. 264=1930 All. 38. A member of the Board acquiring share or interest in any contract must obtain permission in writing of the Commissioner. Where there is doubt as regards the interest the Commissioner should be applied to for permission. A. I. R. 1930 All. 739=1930 A. L. J. 1465=128 I. C. 394.

Purchase by a member of Board's property at an auction sale does not mean that the member acquired an interest in a contract of the Board. A. I. R. 1938 All. 513=177 I. C. 462=1938 A. L. J. 649=1938 A. W. R. (H. C.) 453.

Section 34 does not apply to s. 169 I. P. C. but it definitely refers to s. 168 I. P. C. *Ibid.*

Contracts given by Education Committee under sections 63A and 65A come within this section. 146 I. C. 149=A. I. R. 1933 All. 543. This section is not limited to occasional members of a particular committee; it refers to the members of the Board. *Ibid.*

Section 34 (2) (f) applies to sales and not to contracts. *Ibid.*

### CHAPTER III.

#### CONDUCT OF BUSINESS BY BOARDS.

##### Chairman.

35.\* (1) Any member of the board and any person qualified to be elected as a member, not being a chairman, Election of member or an officer or servant of a municipal Chairman. board or a Government servant, shall be eligible for election as chairman :

Provided that a Government treasurer shall not be deemed to be a Government servant for purposes of this sub-section.

† Provided also that in case of doubt about the educational qualifications the decision of § the Provincial Government shall be final.

(2) ¶ When a board is completed after a general election it shall elect its own chairman, in the manner provided in s. 35-A ; provided that if a board fails so to elect its own chairman, the Local Government shall nominate a chairman for that board either from among the persons whose names were duly proposed for chairmanship in the board's meeting or the elected members of the board.

¶ Explanation.—A board shall be said to be completed within the meaning of sub-section (2) when all elected seats are filled by election and not otherwise.

\* Substituted by s. 6 of Act I of 1930.

† The words "a chairman, member or" were added and the word "an" omitted by s. 4 of Act XVI of 1934.

‡ Added by s. 4 of Act XVI of 1934.

§ The words "the Provincial" were inserted by Government of India [Adaptation of Indian Laws] Order, 1937.

¶ Substituted for the words "After the occurrence of a general election every board shall elect its own chairman" by s. 4 of Act I of 1933.

¶ Added by s. 5 of Act I of 1933.

\* (3) \* \* \*

Jurisdiction of Civil Court to try a suit challenging election of chairman is impliedly barred. 142 I. C. 403 = 1933 A. L. J. 303 = 55 All. 406 = A. I. R. 1933 All. 358.

† 35-A.—(1) For the purpose of electing a chairman under sub-section (2) of section 35, a meeting of the board of which no previous notice shall be required to be given, shall be held at the office of the board at 1 p. m. on a date which shall be subsequent to the election of members of the board and shall be fixed by the Local Government by notification in the Gazette.

(2) A stipendiary civil judicial officer previously appointed by the Provincial Government on this behalf shall act as chairman of a meeting held under the provisions of this section :—

Provided that the chairman of a meeting held under the provisions of this section shall not have a right of vote or a casting vote.

(3) The following procedure shall be observed at a meeting held under the provisions of this section, namely,

(a) If only one duly qualified candidate is proposed and seconded he shall be deemed to be elected.

(b) If two but not more than two duly qualified candidates are proposed and seconded, the candidate who obtains the greater number of votes shall be deemed to be elected.

(c) If more than two duly qualified candidates are proposed and seconded, the names of the two candidates who obtain the greatest number of votes shall again be put to the vote and the candidate who then obtains the greater number of votes shall be deemed to be elected.

(d) Every member who desires to vote shall write the name of the candidate for whom he wishes to vote upon a blank voting paper and shall also sign his own name thereon, and the voting papers shall form part of the minutes of the proceedings.

(e) In case of an equality of votes, the chairman shall decide the question by drawing lots.

(4) If by 5 p. m., on the date of a meeting held under the provisions of this section a chairman has not been elected the meeting shall stand adjourned.

(5) If a meeting is adjourned under the provisions of sub-section (5) the adjourned meeting shall be held at 1 p. m. at the office of the board on the seventh day after the adjournment and the procedure shall be the same as at the previous meetings.

(6) If by 5 p. m. on the date of an adjourned meeting held under the provisions of sub-section (5) a chairman has not been elected,

\* Deleted by s. 4 of Act I of 1933.

† Sections 35-A and 35-B were added by the U. P. Act I of 1930, section 7.

‡ The word " Provincial " was substituted for the word " Local " by Government of India [Adaptation of Indian Laws] Order, 1937.

the chairman of the meeting shall send the minutes of the meeting and of the adjourned meeting to the district magistrate, who shall send them to the Local Government.

35-B. (1) If a casual vacancy in the office of chairman occurs owing to the death, resignation or removal of the chairman, a meeting of the board for the purpose of electing a chairman shall be held on such day as the Local Government may by notification in the Gazette appoint after the occurrence of the vacancy.

(2) To a meeting held under sub-section (1) the provisions of s. 35-A shall apply so far as may be.

(3) If the board fails duly to elect a chairman under the provisions of this section the Local Government shall nominate a chairman.

\*(4) \* \* \*

†35-C. (1) When the question is raised by a petition preferred to the Local Government by an elector entitled to vote in any of the circles of a board or by any member of the board, whether the chairman of a board has been duly elected or nominated under the provisions of section 35 or section 35-B, the Local Government shall, without considering the merits of the question raised, refer it for decision to a judicial officer not below the rank of a district judge :

Provided that security of Rs. 500 in cash shall be filed with the petition and that such security shall be forfeited to Government on the recommendation of the judicial officer to whom the petition has been referred if the petition is found by him to be frivolous or vexatious.

(2) The judicial officer shall, on a date fixed by him, call upon the parties to appear before him and produce such evidence as they desire in support of their case, and shall then proceed to pass orders on the petition.

(3) No suit or application challenging the election of a chairman of a board shall lie in any civil or any other Court.

No appeal lies against the decision of a District Judge in a case referred to him by the Local Government under this section. In such a case the District Judge is merely a *persona designata* selected by the Government and he is not acting in his capacity as a District Judge, 1940 A. W. R. (H. C.) 68 = 1940 A. L. J. 42.

Eligibility of chairman for re-election or re-nomination. 36. An out-going chairman, if otherwise qualified, shall be eligible for re-election or re-nomination as chairman :

Provided that no person shall be elected for more than two terms of office in succession without the previous sanction of the Local

\* Deleted by s. 6 of Act I of 1933.

† Added by Act I of 1933.

‡ The word " previous " was inserted by section 5 of Act XVI of 1934.

Government \*which shall record its reasons for giving or refusing sanction.

See s. 45 U. P. Municipalities Act.

37. (1) The term of office of a chairman who at the date of his election or nomination is a member of the board of chairman. shall be the residue of the term of his office as member.

†(2) The term of office of a chairman who at the date of his election or nomination is not a member of the board shall expire on the same date as that of members of the board.

Cf. s. 46 U. P. Municipalities Act.

Resignation of 38. (1) A chairman of a board wishing to resign may forward his written resignation to the Local Government.

‡(2) If a board has adopted, by a majority consisting of more than one-half of the members of the board for the time being, a resolution expressing non-confidence in its chairman, and at a subsequent meeting has, by a majority consisting as aforesaid, adopted a resolution calling upon him to resign, such chairman shall, within three days of receipt of notice that the latter resolution has been adopted, submit his resignation in the manner prescribed by sub-section (1) of this section.

(3) On receipt by the board of information that the resignation has been accepted by the Local Government such chairman shall be deemed to have vacated his office.

§(4) If a chairman of a board on receiving a requisition from the members of a board requesting him to hold a meeting for passing a resolution under sub-section (2) on a date specified in the requisition does not convene a meeting within one month of the receipt of the requisition he shall be liable to removal by Provincial Government.

See s. 47 U. P. Municipalities Act.

Removal of 39. (1) A chairman in respect of whom an order has been made under section 31 removing chairman. him from the board as member shall thereupon cease to be chairman.

(2) The Local Government may remove a chairman from his office on the ground of habitual failure to perform his duty¶ or

\* The words "which shall record its reasons for giving or refusing sanction" were added by section 8 of the U. P. Act X of 1929.

† Sub-section (2) was substituted by section 7 of U. P. District Boards (Second Amendment) Act X of 1932.

‡ Sub-section (2) was substituted by section 3 of Act VIII of 1934.

§ Sub-section (4) was added by section 8 of Act I of 1933.

¶ The word "Provincial" within brackets in sub-section (2) was inserted by Government of India [Adaptation of Indian Laws] Order, 1937.

¶ The words "or failure to submit his resignation prescribed by section 38 (2)" were added by U. P. Act X of 1929, section 18.



failure to submit his resignation as prescribed by section 38 (2)\* or failure to perform the duty laid upon him by section 41 (a) (ii).

Provided that when the Local Government proposes to take action under this sub-section or under sub-section (4) of section 38 it shall give the chairman concerned an opportunity of explaining the conduct on account of which it is proposed to remove him, and shall, in the event of taking such action, place on record the reasons therefor.

†Provided also that any question whether the chairman was prevented by reasonable cause from performing the duty laid upon him by section 41 (a) (ii) shall be decided by the Local Government and the decision of the Local Government therein shall be final.

Cf. s. 48 U. P. Municipalities Act.

§39-A. Where the chairman of a board is not otherwise a member of the board he shall ex-officio be a member of the board so long as he continues to be chairman.

**Functions of a board that must be discharged by the chairman.** 40. The following powers, duties and functions of a board may be exercised, and shall be performed or discharged, by the chairman of the board and not otherwise, namely,—

(a) the determination, in accordance with any regulation in this behalf, of questions arising in respect of the service, leave, pay, privileges and allowances of servants of the board; ‡except as provided by section 82-A.

(b) the submission to the Commissioner and the District Magistrate under section 164 of statements, accounts, reports or copies of documents, and under sub-sections (3) and (4) of section 55 and sub-section (1) of section 60 of copies of resolutions passed by a board or by a committee of a board; and the submission to the Commissioner under section 117 of proposals and objections, and the submission to the Local Government under section 120 of a copy of a resolution;

(c) such of the powers, duties and functions referred to in the third column of Schedule I as are delegated by the board under section 68 to the chairman;

(d) all other duties, powers and functions of a board, with the exception of—

(i) those specified in the second column of Schedule I, and

(ii) those delegated by the board under section 68.

\* The words "or failure to perform the duty laid upon him by section 41 (a) (ii)" were added by section (4) of Act VIII of 1934.

† The words "this sub-section or under sub-section (4) of section 38" were inserted by section 9 of Act I of 1933 read with section 5 (1) of Act VIII of 1934.

‡ The second proviso was added by section 5 (2) of Act VIII of 1934.

§ Section 39-A was added by section 6 of Act XVI of 1934.

|| The words "except as provided by section 82-A," were added by the U. P. Act II of 1928, section 6.

See s. 50 (b) (c) (d) (e) (ii) and (iii) U. P. Municipalities Act.

**Duties of chair-** 41. It shall be the duty of the chairman—  
**man.**

(a) unless prevented by reasonable cause,

(i) to convene and preside at all meetings of the board,

(ii) in so far as a duty is laid upon him by the provisions of section 48-A, to carry out the provisions of that section, and

(iii) otherwise to control in accordance with any regulation made in this behalf the transaction of business at all meetings of the board.

(b) unless prevented by reasonable cause, to convene and preside at meetings of the Finance Committee of the board, and to control, in accordance with any rules and regulations made in this behalf, the transaction of business thereat;

\*(c) when for any reasonable cause he is unable to preside at a meeting of the Finance Committee and when its members do not include a vice-chairman of the board, to nominate one of the said members as its chairman for that particular meeting;

†(d) to watch over the financial and superintend the executive administration of the board, and bring to the notice of the board any defect therein, and

‡(e) to perform such other duties as are required of or imposed on him under this Act.

Cf. s. 51 U. P. Municipalities Act.

Power of board to require reports, etc., from chairman and right of interpellation.

42. (1) The board may require the chairman to furnish it with—

(a) any return, statement, estimate, statistics or other information regarding any matter appertaining to the board's administration of the district,

(b) a report or explanation on any such matter, and

(c) a copy of any record, correspondence, or plan or other document which is in his possession or control as chairman or which is recorded or filed in his office or in the office of any servant of the board.

(2) The chairman shall comply with every requisition made under sub-section (1) without unreasonable delay.

(3) Nothing in this section or in any other provision of this Act shall be deemed to prevent the board from making regulations

\* Clause (c) was substituted by section 6 of Act VIII of 1934.

† Clauses (b) and (c) were inserted and original clauses (b) and (c) renumbered as (d) and (e) by section 3 of Act XXI of 1934.

‡ The words "clauses (a), (b) and (d)" were substituted for the words "clauses (a) and (c)" by section 4 of U. P. District Boards (Fourth) Amendment Act XXI of 1934.

authorizing the asking of questions by members at its meetings, subject to such conditions and restriction as may be prescribed in the regulations.

This section is similar to s. 52 U. P. Municipalities Act.

43. (1) The chairman of a board may empower, by general or special order, any vice-chairman to exercise, under his control, any one or more of his powers, duties or functions except those specified in clauses and (a), (b) and (d) of section 41.

(2) An order by the chairman under sub-section (1) may prescribe any condition, and impose any restriction, in respect of the exercise of any power, the performance of any duty or the discharge of any function.

(3) In particular, such order may prescribe the condition that any order by a vice-chairman in the exercise of a power conferred on him by sub-section (1) shall be liable to rescission or revision by the chairman within a specified time.

Cf. s. 53 U. P. Municipalities Act.

#### VICE-CHAIRMAN.

Election, term  
of office and  
resignation of  
vice-chairman.

44. (1) Every board shall have a vice-chairman or a senior and a junior vice-chairman, elected by it as occasion arises, from among its members by special resolution.

(2) The term of office of a vice-chairman of any description shall be one year from the date of his election or the residue of his term of office as a member of the board, whichever is less; but he shall, if otherwise qualified, be eligible for re-election on the expiry of such term.

(3) Any vice-chairman wishing to resign may intimate in writing his intention to do so to the chairman, and on his resignation being accepted by the board he shall be deemed to have vacated his office.

Cf. s. 54 U. P. Municipalities Act.

Duties of Vice-  
chairman.

45. (1) A vice-chairman shall—

(a) in the absence of the chairman, preside at the meetings of the board unless prevented by reasonable cause from doing so, and shall perform all the duties and may exercise all the powers of the chairman when presiding at a meeting;

(b) during a vacancy in the office of chairman, or in case of urgent necessity during the temporary absence or incapacity of the chairman, perform any other duty and exercise any other power of the chairman;

(c) at any time perform any duty and exercise, when occasion arises, any power delegated to him by the chairman under section 43.

\* (d) if he is a member of the Finance Committee, preside in the absence of the chairman at the meetings of that committee unless prevented by reasonable cause from doing so and shall perform all the duties and may exercise all the powers of the chairman when presiding at a meeting.

(2) Where there are two vice-chairmen the duties and powers specified in clauses (a) and (b) of sub-section (1) shall be performed and may be exercised by the senior vice-chairman, and in his absence by the junior vice-chairman† \* \* \* the duties and powers specified in clause (c) by whichever vice-chairman is named in the order of delegation‡ and the duties and powers specified in clause (d) by the vice-chairman who is a member of the Finance Committee or when both vice-chairman and members of that committee by the senior vice-chairman and in his absence by the junior vice-chairman.

CL (x) (b). "Temporary absence" cannot mean "absence from district." A. I. R. 1937 Oudh, 184 = 164 I. C. 1105 = 1936 O. W. N. 883.

This is the same as s. 55 U. P. Municipalities Act.

Notification of elections, no- minations and vacancies. 46. Every election or nomination, as the case may be, of a member or chairman of a board, and every vacancy in the office of member of chairman, shall be notified in the gazette.

This is similar to s. 56 U. P. Municipalities Act.

#### MEETINGS OF THE BOARD.

47. (1) A board shall meet for the transaction of business at least once in every month, except in any of the districts of Naini Tal, Almora and Garhwal, where the board shall meet at least once in every quarter.

Time for hold- ing meetings. §(2) The chairman, or in his absence from the district, the vice-chairman, may convene a meeting whenever he thinks fit and shall, upon a requisition made in writing by not less than one-fifth of the members of the board and served on the chairman or sent by registered post acknowledgment due addressed to the District Board at their office, convene a meeting within a period of one month from the date of the service or receipt of such requisition.

(3) A meeting may be adjourned until the next or any subsequent day, and an adjourned meeting may be further adjourned in like manner.

(4) Every meeting shall be held at the office of the board or at some other convenient place of which notice has been duly given.

See s. 86 U. P. Municipalities Act.

At least.—These words imply that there may be more meetings in a month. 1930 Oudh 434.

\* Added by section 5 of Act XXI of 1934.

† The word "and" was deleted by *ibid.*

‡ The words "and the duties.....junior vice-chairman" was added by *ibid.*

§ Sub-section (2) was substituted by section 7 of Act VIII of 1934.

At any other time.—These words imply that the meetings may be held in any month and at any time other than the time fixed for the meeting prescribed by sub-s. (1). It could be held at any hour of the day previous or subsequent to the hour of the monthly meeting. 1930 Oudh 434.

Transaction of business at meetings. 48. Except where it is otherwise prescribed under this Act, any business may be transacted at any meeting.

Provided that no business which is required to be transacted by special resolution shall be transacted unless previous notice of the intention to transact such business has been given.

\*Provided also that nothing in this section shall apply to a motion that the board shall adopt a resolution expressing non-confidence in the chairman or to a motion that the board shall adopt a resolution calling upon the chairman to resign.

"Notice"—Agenda paper making it clear that certain draft resolution will be considered is sufficient notice as required in the first proviso to this section. A. I. R. 1935 All. 663 = 1935 A. W. R. 485.

†48-A. (1) A motion that the board shall adopt a resolution expressing non-confidence in its chairman may be discussed and voted upon at any meeting: provided that no such motion shall be discussed or voted upon at any meeting unless the chairman or the board shall have received seven clear days' notice in writing signed by not less than one-third of the members of the board that there is an intention to discuss such motion.

(2) If the chairman or board receives such notice as aforesaid the chairman shall, at the first meeting held after the expiry of a period of seven days from the date of receipt of the notice, place such motion before the board as the first item on the agenda for such meeting and give the board an opportunity of discussing it and voting upon it.

(3) If the board shall have adopted by a majority consisting of more than one-half of the members of the board for the time being a resolution expressing non-confidence in its chairman, and if the said chairman or the board, within a period of two months after such resolution has been adopted, shall receive a notice in writing signed by not less than one-third of the members of the board that there is an intention to discuss a motion that the board shall adopt a resolution calling upon the chairman to resign, the chairman shall, at the first meeting held after the expiry of a period of seven days from the date of receipt of such notice, place the said motion before the board as the first item in the agenda for such meeting and shall give the board an opportunity of discussing the motion and voting upon it.

‡Provided that, when the board has rejected a motion for a resolution of either of the kinds mentioned in this section, no

\* The last proviso was added by section 8 of Act VIII of 1934.

† Section 48-A was added by section 9 of Act VIII of 1934.

‡ This proviso was added by Act VII of 1936.

motion for a resolution expressing non-confidence in its chairman shall again be placed before the board within a period of six months from the date of the rejection of such motion.

(4) Notwithstanding anything in sub-sections (2) and (3) of this section, if the chairman is prevented by reasonable cause from himself placing before the Board at any meeting any motion referred to therein, he shall, by order in writing, direct the vice-chairman or other person presiding at such meeting to place the motion before the board as the first item on the agenda for the meeting and to give the board an opportunity of discussing such motion and voting upon it, and such vice-chairman or other persons presiding at the meeting shall comply with such order.

(5) A motion that the board shall adopt a resolution calling upon the chairman to resign shall be discussed and voted upon only at a meeting at which it is placed before the board by the chairman under the provisions of sub-section (3) of this section or at a meeting at which it is placed before the board by a vice-chairman or other person presiding at the meeting under the provisions of sub-section (4) of this section.

(6) If the vice-chairman fails to comply with the order of the chairman passed under sub-section (4) of this section, the Local Government may remove him from his office of vice-chairman, and he shall not be entitled to be re-elected as a vice-chairman for a period of three years.

This is virtually the same as s. 87 of U. P. Municipalities Act.

49. (1) The quorum necessary for the transaction of business which is required to be transacted by special resolution shall be one-half of the total number of members of the board for the time being.

(2) The quorum necessary for the transaction of any other business shall be one-third of such total number of members.

(3) Provided that, when it is necessary to postpone any business at a meeting for want of the prescribed quorum, the chairman, after the transaction of such business as can be transacted shall adjourn the meeting to another date, and the business postponed for want of the prescribed quorum shall be transacted on such date, or in the event of a further adjournment of the meeting to a subsequent date, on such subsequent date, notwithstanding any deficiency in the number of members present.

This reproduces s. 88 U. P. Municipalities Act with a slight verbal alteration in sub-section (1). See notes on s. 88 U. P. Municipalities Act.

50. If at a meeting neither the chairman nor vice-chairman is present the members present shall elect one of their number to be the chairman of the meeting, and such chairman shall perform all the duties and may exercise all the powers of the chairman of a board when presiding at a meeting.

This is the same as s. 89 U. P. Municipalities Act. See notes thereunder.

51. Every meeting shall be open to the public unless the chairman thereof considers that the public should be excluded during the whole or any part of the meeting.

Compare s. 90 U. P. Municipalities Act and see notes to that section.

52. Where at a meeting of the board, any member or other person refuses to comply with any direction of the chairman ruling any business, discussion or matter out of order, or otherwise regulating the conduct of members or of business, or where any member or person wilfully disturbs the meeting, the chairman may require that member or person to withdraw from the meeting, and in the event of his not doing so, may employ against him such force as is necessary or as in good faith he believes to be necessary, for the purpose of removing and excluding him from the meeting.

Cf. s. 91 U. P. Municipalities Act. See ss. 41 and 45 of this Act.

Decision by 53. (1) All questions which may come before a meeting of a board shall be decided by a majority of the votes of the members present and voting.

(2) In case of an equality of votes, the chairman of the meeting shall have a second or casting vote.

(3) The foregoing provisions of this section shall be subject to the provisions of sub-section (5) of section 55 and of any other provision of, or under, this or any other enactment requiring a resolution to be supported by any proportion or number of the members.

Cf. s. 92 U. P. Municipalities Act and see notes thereunder.

54. The Civil Surgeon of the district, the Executive Engineer of the division, the Inspector or Inspectress of Schools of the circle, and any other "servants of the Crown specially authorized by the Local Government in this behalf shall with the permission of the chairman, be entitled to attend any meeting of a board and to address the board on any matter affecting their respective departments.

Right of certain officers to attend and speak at meeting. The minute book and resolutions. 55. (1) The names of the members present, and the proceedings held and resolutions passed at a meeting of a board shall be entered in a book to be called the minute book.

(2) The minutes shall be read out at the meeting or the next ensuing meeting and, after being passed as correct by the members (or a majority of them) present at the reading who were also present at the proceedings recorded in the minutes, shall be certified as passed by the signature of the chairman of the meeting at which they are passed.

\* The words 'with the permission of the chairman' were inserted by s. 11 of Act X of 1929.

† The words "servants of the Crown" were substituted for the words "Government officers" by Government of India Adaptation Order, 1937.

(3) Copies of every resolution passed by a board at a meeting shall, within ten days from the date of the meeting, be forwarded to the District Magistrate and to the Commissioner.

(4) When subsequent to action being taken in respect of any resolution under sub-section (3), but before the minutes recording the resolution are signed as required by sub-section (2), any alteration is made in the wording of such minutes, the alteration shall be communicated to the District Magistrate and the Commissioner.

(5) A resolution of a board shall not be modified or cancelled within six months after the passing thereof—

(a) unless previous notice has been given setting forth fully the resolution which it is proposed to modify or cancel and the motion or proposition for the modification or cancellation of such resolution, and

(b) except by a resolution supported by not less than one-half of the total number of members of the board for the time being.

*Cf.* 94 U. P. Municipalities Act, omitting sub-s. (3). See s. 40 (b) of this Act.

#### COMMITTEES.

##### Appointment of committees.

\*56. (1) (a) For the purposes of section 158 there shall be for a period coterminous with the life of the board a Finance Committee of which the secretary of the board shall be the secretary.

(b) The Finance Committee shall consist of the chairman of the board for the time being ex-officio and six other members of the board who shall be appointed by the board by special resolution.

(c) The board may by special resolution—

(i) remove any of the six members of the Finance Committee other than the chairman, and

(ii) fill any vacancy in the Finance Committee caused by the removal, resignation or death of any such member or by the election or nomination of any such member as chairman of the board.

(2) Subject to the provisions of section 62 and to such conditions as may be prescribed by rule in this behalf, a board may—

(a) by regulation establish† any other committees to assist it in the discharge of any specified duties or class of duties within the whole or any portion of the district, and may delegate to any such committee all or any powers of the board which may be necessary for the purpose of rendering such assistance ;

†(b) by single transferable vote elect such of its members as it thinks fit for a period not exceeding one year to any committee so established, in accordance with the method prescribed in the regulations

\* Sub-sections (1) and (2) of the original section were re-numbered (2) and (3) and the present sub-section (1) was added by section 6 of Act XXI of 1934.

† The words " any other " in sub-section (2) (a) were inserted by section 7 of *ibid.*

‡ Clause (b) of sub-section (2) was substituted by section (3) (1) of the U. P. District Boards (Fifth Amendment) Act XXII of 1934.



made by the President of the Legislative Council of the United Provinces of Agra and Oudh in pursuance of orders 82 and 87 of the Standing Orders for the conduct of business and procedure to be followed in the Legislative Council and dated March 15, 1921, the words 'the President' and 'the Council' occurring in the said Regulations being for purposes of this clause read as 'chairman of the Board' and 'Board' respectively, provided that the Local Government may from time to time as it thinks fit amend the said Regulations for the purposes of this clause; and

(c) by resolution remove any member \*elected under clause (b).

(3) Provided that a board may from time to time by resolution establish and appoint the members of one, or more than one, advisory committee for the purpose of inquiring into, and reporting on, any matter in respect of which a decision of the board is required by or under this Act.

See s. 104 U. P. Municipalities Act.

**Delegation of power.**—May be made under s. 68 of this Act.

57. (1) Notwithstanding anything contained in this Act it shall be lawful for a board by a resolution supported by **Appointment of person other than members.** not less than one-half of the whole number of members for the time being to appoint as members of any committee established under sub-section (1) of section 56, or any tahsil committee, any persons of either sex who are not members of the board, but who, in the opinion of the board, possess special qualifications for serving on such committee :

Provided that the number of persons so appointed on a committee shall not exceed one-third of the total number of members of the committee.

(2) All the provisions of this Act and of any rules relating to the duties and powers, liabilities, disqualifications and disabilities of members shall be applicable, so far as may be, to such persons.

See s. 105 U. P. Municipalities Act.

58. A vacancy occurring in any committee may at any time be **Vacancies in committees.** filled up by the appointment by the board, in the manner prescribed by section 56 or section 57, of another member or person, †provided that a vacancy in the Finance Committee shall always be filled from amongst the members of the board.

Cf. s. 106 U. P. Municipalities Act.

59. (1) The board may by resolution appoint **Chairman of committee.** a chairman for any committee ‡except the Finance Committee, of which the chairman of the board shall be ex-officio chairman.

\* The word "elected" in clause (c) of sub-section (2) was substituted for the word "appointed" by section 3 (2) of *ibid*.

† This proviso was added by section 9 of Act XXI of 1934.

‡ The exception was added by section 10 of *ibid*.

(2) In default of a chairman being appointed by the board, a committee shall appoint its own chairman from among its members.

Cf. s. 107 U. P. Municipalities Act.

**Procedure of committees.** 60. (1) The provisions of section 52, of sub-sections (1) and (2) of section 53, of section 54, and of section 55 shall apply to the proceedings of committees of a board as if the word "committee" were substituted for the word "board" wherever it occurs therein.

(2) Committees may meet and adjourn as they think proper, but the chairman of the committee may, whenever he thinks fit, and shall, upon the written request of the chairman of the board or of not less than two members of the committee, call a meeting of the committee.

(3) Subject to the provisions contained in sub-section (4), no business shall be transacted at any meeting unless more than one-fourth of the members of the committee are present thereat.

(4) Where it is necessary to postpone any business at a meeting of a committee for want of the prescribed quorum, the procedure specified in sub-section (3) of section 49 shall be followed.

See s. 108 U. P. Municipalities Act.

**Subordination of committees to board.** 61. (1) The board may at any time call for any extract from any proceedings of any committee, and for any return, statement, account or report concerning or connected with any matter with which the committee has been authorized or directed to deal.

(2) Every committee shall, with all convenient speed, comply with any request of the board made under sub-section (1).

Compare s. 109 U. P. Municipalities Act.

**Tahsil committees.** 62. (1) Members of the board elected by the general electorate in each tahsil, together with the member if any elected for a Muslim constituency any part of which is included in the tahsil and any person appointed under sub-section (1) of section 57 shall constitute a committee (which shall be called the "tahsil committee") to assist the board in the administration of the affairs of the tahsil, and shall have such powers and perform such duties as may be delegated to them by the board.

(2) The board shall allot to the tahsil committees such funds as may be necessary to enable them to carry out the duties entrusted to them.

(3) With the sanction of the Local Government two or more tahsil committees may be combined as a single committee to exercise the powers of a tahsil committee over the tahsils which the members represent.

**Joint committees.** 63. (1) A board may, and if so required by the Local Government shall, combine with one, or more than one, other assenting local authority to appoint, by means of a written instrument subscribed by the local

authorities concerned, a joint committee for the purpose of transacting any business in which they are jointly interested.

(2) Such instrument shall prescribe the number of members who shall be chosen by each local authority to represent it upon the joint committee, the person who shall be chairman thereof, the powers being powers exercisable by one or more of the concurring local authorities, which may be exercised by the joint committee, and the method of conducting the proceedings and correspondence thereof.

(3) Such instrument may from time to time be varied or rescinded by a further instrument subscribed by all the local authorities concerned, and, in the event of the rescission of any instrument under this sub-section, all proceedings thereunder shall be deemed inoperative with effect from a date to be specified in such further instrument.

(4) Any difference of opinion arising in the course of any proceedings under the foregoing provisions of this section between two or more local authorities shall be decided by reference to the Local Government under section 191.

*Cf. s. 110 U. P. Municipalities Act.*

63-A.\* (1) The provisions of this Act with regard to committees of the board shall apply to education committees except so far as they are inconsistent with the provisions of this section.

†(2) The board shall appoint an education committee which shall consist of twelve members. Of these, eight shall be members and four shall not be members of the board. Of these who are not members of the board not exceeding two may be government servants in the Education Department other than members of the inspecting staff of that department.

†(3) A newly elected board shall, within fifteen days of the appointment or election of its chairman, meet under his chairmanship to elect, in accordance with sub-sections (2) and (5) of this section, members of the education committee from amongst its own members and to appoint to be members of the education committee the persons who are not members of the board.

†(4) The Local Government shall make rules for the appointment of persons to the education committee who are not members of the board. If, in the opinion of the Local Government, any appointment for any vacancy on the committee has not been made in accordance with such rules, the Provincial Government shall require the board to make a further appointment for the vacancy. If the Provincial Government consider that such further appointment has not been made in accordance with the rules the Provincial Government shall then appoint to the vacancy such person as they think fit.

\* Added by s. 2 of Act II of 1928. The provisions of this section have come into force on the 19th of May, 1928.

† Sub-sections (2), (3) and (4) were substituted by section 8 of Act X of 1932

(5) The board shall elect the necessary number of its own members to be members of the education committee by the method prescribed in the Regulations made by the President of the Legislative Council of the United Provinces of Agra and Oudh in pursuance of orders 82 and 87 of the Standing Orders for the conduct of business and procedure to be followed in the Legislative Council and dated March 15, 1921; and in the said Regulations for purpose of this sub-section for the words 'President' and 'Council' respectively, wherever they occur shall be read the words 'chairman of the district board' and 'district board'; provided that the Local Government may from time to time, as it thinks fit, amend the said Regulations for purpose of this sub-section.

(6) In case any question arises as to whether the appointment\* or election, or nomination for election or appointment of any person to be a member of the education committee or the election of the chairman or vice-chairman of the education committee has been made in accordance with the provisions of this Act, the decision of the Local Government upon such question shall be final.

(7) The provisions of sub-section (2) of section 57 of this Act shall apply to members of the education committee who are members of the board.

(8) The term of office of each member of the education committee shall begin from the date of his appointment as such and shall extend to the expiry of the term of office of the board unless he be earlier removed or resign his office; provided that a member of the committee who is also a member of the board shall cease to be a member of the committee on ceasing to be a member of the board.

†(9) (a) The education committee shall elect a chairman from among its own members.

(b) The secretary of the education committee shall convene a meeting of the members of the committee within fifteen days of its constitution or a vacancy occurring in the office of chairman for the purpose of electing a chairman of the committee. The chairman of the board shall preside over this meeting and shall have a casting vote in the event of a tie. If within 30 days of the constitution of the education committee its chairman has not been elected, the Provincial Government‡ shall appoint a chairman from amongst the members of the committee:

Provided that no salaried officer of the Provincial‡ Government shall be appointed as chairman of the education committee.

(c) The education committee at its first meeting after the election of its chairman or at its first meeting after the United

\* The words "or election.....this Act" in sub-section (6) were substituted for the words "of any person to be a member of the education committee has been made in accordance with the provisions of sub-section (4) or (5) of this section, as the case may be" by section 9 of U. P. Act X of 1932.

† Sub-section (9) was re-numbered as sub-section (9) (a) and clauses (b) to (f) were added by section 10 of Act X of 1932.

‡ Amended by Government of India [Adaptation of Indian Laws] Order, 1937.

Provinces District Boards (Second Amendment) Act of 1932 comes into force shall elect a vice-chairman whose term of office shall be one year only. In the absence of the chairman the vice-chairman shall preside over the meetings of the committee. In the absence of both the chairman and the vice-chairman the members present shall elect a chairman of the meeting and he shall perform all the duties and exercise all the powers of the chairman of an education committee when presiding at that meeting. The education committee shall elect its vice-chairman annually. The vice-chairman of the education committee shall also exercise such powers and perform such duties as are delegated to him by the chairman of the education committee.

During a vacancy in the office of chairman of the education committee, or in the case of urgent necessity during the temporary absence or incapacity of the chairman of the education committee, the vice chairman of the education committee shall perform any duty and exercise any power of the chairman of the education committee.

(d) Notwithstanding any other provisions of this Act a chairman, vice-chairman or member of the education committee shall continue in office, unless he dies or is removed by the Provincial Government or by the board or unless he resigns or unless the education committee is dissolved under sub-section (20) of this section, until his successor is duly elected or appointed.

(e) A chairman or vice-chairman of the education committee may resign by submitting his resignation to the chairman of the board. A member of the education committee may resign by submitting his resignation to the chairman of the education committee.

(f) If a member of the education committee dies or is removed or resigns, the board shall fill the vacancy by special resolution in the case of a member of the board. In the case of a member of the education committee who is not a member of the board, the board shall appoint a person to the vacant seat in accordance with the provisions of section 63-A (3) and (4). If the vacant seat was held by a Muslim the vacancy shall be filled by the appointment of a Muslim: if it was held by a non-Muslim the vacancy shall be filled by the appointment of a non-Muslim.

(10) The education committee may remove its own chairman, by a resolution supported by a majority of its members and confirmed by a second resolution similarly supported at a meeting held not less than three weeks nor more than three months after the meeting at which the former resolution was carried.

†(11) (a) The deputy inspector of schools shall be the secretary of the education committee.

(b) If an education committee at any time passes a resolution by a majority of the total number of members constituting the

\* Amended and added by the Government of India [Adaptation of Indian Laws] Order, 1937.

† Sub-section (11) was substituted by section 11 of U. P. Act X of 1932.

committee that the deputy inspector of schools be transferred from the district, the department of education shall transfer him.

(12) The chairman of the education committee shall submit to the board a copy of all proceedings of the education committee, and the board may remit for reconsideration any resolution passed by the committee.

\* (13) (a) The inspector or inspectress of schools of the circle and any other government officer authorized in this behalf by the Local Government shall be entitled to attend any meeting of the education committee and to address the committee on any matter affecting their departments.

(b) If the chairman of the education committee is not a member of the board he shall be entitled to attend any meeting of the board and to address the board in any matter relating to educational questions in the district.

† (14) The education committee shall meet for the transaction of business at least once in every month except in the districts of Naini Tal, Almora and Garhwal where the committee shall meet at least once in every quarter; ten days' notice shall be given for an ordinary meeting of the committee and four days for an emergent meeting.

‡ (15) The Provincial Government may remove from the education committee any member who is not a member of the board for any of the reasons justifying removal of a member from the board under sub-section (1) of section 31, the word "committee" being read for this purpose for the word "board" wherever it occurs in that sub-section.

(16) (a) The Local Government may remove from the board a member of the education committee or chairman of the education committee being a member of the board, who in the opinion of the Local Government has so flagrantly abused in any manner his position as a member of the committee or as chairman of the committee as to render his continuance as a member detrimental to the public interest and the Local Government may in like circumstances remove from the education committee a member or chairman of the education committee who is not a member of the board. A member or chairman of the committee removed from the board will thereupon cease to be a member or chairman of the committee.

(b) The Local Government may also remove from his office a chairman of the education committee who in the opinion of the Local Government has habitually failed to perform his duty;

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\* Sub-section (13) was re-numbered as sub-section (13) (a) and clause (b) was added by section 12 of U. P. Act X of 1932.

† Sub-sections (14) to (20) were added by sections 13 to 19 respectively of U. P. Act X of 1932.

‡ The words "the Provincial Government" were substituted for the word "Government" and "the Government" by Government of India [Adaptation of Indian Laws] Order, 1937.

provided that if he is a member of the board such removal will not involve his removal therefrom.

(e) A member of the education committee or chairman of the education committee removed under this sub-section shall not be eligible for election or appointment to the education committee as member or chairman, as the case may be, until after the next general election of the board.

(17) Provided that when the Local Government proposes to take action under sub-section (15) or (16) of this section an opportunity of explanation shall be given to the member or chairman concerned and when such action is taken the reasons therefor shall be placed on record.

(18) The provisions of section 32 shall be applicable to a member or chairman of an education committee removed under sub-section (15).

(19) The board may, subject to the approval of the Provincial\* Government, remove the chairman of the education committee or a member or members of the education committee from the committee by a special resolution supported by a majority of the total number of members of the board. Save as provided by this sub-section the board shall not have power to remove a member of the education committee.

(20) (a) If at any time it appears to the board that the education committee persists in making default in the performance of any duty or duties imposed on it by or under this or any other enactment, or in exceeding or abusing its powers, the board may, after calling for an explanation from the committee and considering any objection made by it to action being taken under this sub-section, dissolve the committee and proceed to appoint another. The resolution of the board by which the education committee is dissolved under this sub-section shall be a special resolution passed by a majority consisting of not less than two-thirds of the total number of members of the board for the time being. The resolution shall be subject to the approval of the Provincial\* Government and shall not take effect until it is so approved.

(b) When an education committee is dissolved by an order under this sub-section:—

(i) all members of the education committee shall on a date to be specified by the Provincial Government vacate their offices as such members, but without prejudice to their eligibility for election or nomination under clause (ii),

(ii) the election and appointment of members of the new education committee shall be made in accordance with sub-section (3) of this section on a date to be fixed by the Provincial\* Government,

(iii) the provisions of sub-sections (4), (5), (9) (b) and (9) (c) shall apply as if the education committee were being constituted after a general election.

**CONTRACTS**

**Sanctioning of contracts.** 64. (1) The sanction of the board by resolution is required in the case of every contract—

- (a) for which budget provision does not exist, or
- (b) involving a value exceeding such amount as may be fixed by rule.

(2) Any contract, other than a contract of either description specified in sub-section (1) may be sanctioned by resolution of the board, or by a committee of the board (not being an advisory committee) empowered in this behalf by regulation, or by any one, or more than one, officer or servant of the board so empowered.

(3) Provided that, where the plans or estimates of a project have, in accordance with any rule made in this behalf, been sanctioned by the board, and the execution of the work has been entrusted by the board, to an engineer in its service or employment, the board with the previous sanction of the Commissioner, may empower by resolution such engineer to sanction all contracts, or any one or more contracts of any particular description, required for the execution of the project, and may in like manner impose any condition or restriction on the exercise of the powers so confirmed.

See s. 96 of U. P. Municipalities Act.

**Execution of contracts.** 65. (1) Every contract made by or on behalf of a board whereof the value or the amount exceeds Rs. 100 shall be in writing.

- (2) Every such contract shall be signed—

- (a) by the chairman or a vice-chairman and by the secretary, or
- (b) by any person or persons empowered under sub-section (2) or (3) of the previous section to sanction the contract if further and in like manner empowered in this behalf by the board.

(3) If a contract to which the foregoing provisions of this section apply is executed otherwise than in conformity therewith, it shall not be binding on the board.

**In writing.**—See 2 A. L. J. 321.

**Shall be signed.**—See 1926 Oudh 388.

*Cf.* s. 97 of U. P. Municipalities Act.

S. 65 does not apply to slight variations made in original contract by instructions of sub-overseer even though the extra amounts claimed may come to slightly over Rs. 100. 1934 All 458 = 1934 A. L. J. 55.

A mere resolution of the Board appointing a person does not dispense with the necessity of a contract in writing, without which a board is not bound in law. 1935 All. 802 = 158 I. C. 626.

**Contracts for educational purposes.** \*65-A. (1) The provisions of sections 64 and 65 shall apply to contracts for educational purposes subject to the provisions of sub-section (2) of this section.

\* Added by s. 3 of Act II of 1928.



\* (2) (a) The education committee shall have power to sanction all contracts for educational purposes up to a maximum of Rs. 5,000 provided budget provision exists and provided further that contracts for new educational buildings or for special repairs to existing educational buildings shall be sanctioned by the board.

(b) The location, site, plans, specifications and estimates of new educational buildings shall be approved by the education committee before the sanction of the board is given to projects or contracts for such buildings.

† (3) Contracts for educational purposes sanctioned by the education committee under sub-section (2) (a) of this section shall be signed by the secretary of the education committee.

66. Where the Indian Registration Act, 1908, or any rule made thereunder, requires or permits any act to be done with reference to a document by a person executing or claiming under the same, and the document has been executed on behalf of a board or is a document under which a board claims, the act may, notwithstanding anything to the contrary contained in the aforesaid enactment or in any rule thereunder, be done by the chairman, or by any other officer of the board empowered by regulation in this behalf.

See s. 98 U. P. Municipalities Act.

#### DELEGATION.

67. (1) The powers, duties and functions specified in the second column of Schedule I, with the exception of those against which an entry is shown in the third column of that schedule, may be exercised, and shall be performed or discharged by a board by resolution passed at a meeting of the board and not otherwise.

(2) Nothing in sub-section (1) shall be construed to prevent a resolution of a board being carried into execution by any agency duly authorized in this behalf by or under this Act, or by a servant of the board acting within the scope of his employment.

Cf. s. III U. P. Municipalities Act. See s. 40 of this Act.

Delegation of powers by board. 68. (1) With the exception of a power, duty or function—

(a) specified in the second column, and against which no entry is shown in the third column of Schedule I;

(b) reserved or assigned to a chairman by clauses (a) and (b) of section 40 or by section 41 or 82;†

(c) reserved to the secretary of a board under section 74 or 82.‡

\* Substituted by section 20 of Act X of 1932.

† The original sub-section (3) was deleted by section 21 of U. P. Act X of 1932 and this was the same substituted for sub-section (4) by section 22 of the same.

‡ The word and figures "or 82" in sub-section (1) (b) and (c) were added by sections 23 and 24 of U. P. Act X of 1932.

A board may delegate by regulation all or any of the powers, duties or functions conferred or imposed on or assigned to a board under this Act.

(2) Except as provided in sub-section (3) a board shall not itself exercise, perform or discharge or interfere in the exercise, performance or discharge of any power, duty or function which it has delegated under sub-section (1).

(3) The delegation by the board under sub-section (1) of any power, duty or function may be made subject to the condition that all or any orders made in pursuance of such delegation shall be subject to the right of appeal to, or revision by, the board within a specified period.

(4) Nothing in the foregoing provisions of this section shall be deemed to prevent a resolution of a committee of a board being carried into execution by any agency duly authorized in this behalf by or under this Act, or to preclude any servant of the board from acting within the scope of his employment.

68-A. \* (1) Subject to the provisions of section 65-A the education committee shall exercise, discharge and perform all the powers, duties and functions of the board in regard to educational matters, except the powers, duties, and functions of the board with regard to budgets provided for in sections 158, 159, 160, 161 and 162.

(2) In case any doubt arises as to whether the board, the chairman or secretary of the board, the education committee, or the chairman or secretary of the education committee is the proper authority for the exercise of any power, the performance of any duty or the discharge of any function under this Act, the matter shall be referred to the Local Government whose decision shall be final.

#### VALIDITY OF ACTS AND PROCEEDINGS.

**Validity of acts and proceedings.** 69. (1) No vacancy in a board, or in a committee of a board, shall vitiate any of its acts or proceedings.

(2) No disqualification, or defect in the election, nomination or appointment, of a person acting as a member of a board or of a committee appointed under this Act, or as the chairman of a meeting of a board or of such committee, shall be deemed to vitiate any act or proceeding of the board or committee, if the majority of the persons present at the time of the act being done, or proceeding being taken, were qualified and duly elected members of the board or committee.

(3) Until the contrary is proved, any document or minutes which purport to be the record of the proceedings of a board or committee shall, if substantially made and signed in the manner prescribed for the making and signing of the record of such proceedings, be deemed to be a correct record of the proceedings of a duly convened meeting held by a duly constituted board or committee whereof all the members were duly qualified.

\* Added by s. 4 of Act II of 1928 and came into force on the 19th of May, 1928.

This section reproduces s. 113 U. P. Municipalities Act. See notes under that Act in volume II.

**Burden of proof.**—The person who alleges that there is a defect in the proceedings must prove the same. 20 Bom. 732.

## CHAPTER IV.

### OFFICERS AND SERVANTS OF BOARDS.

**Appointment of secretary** \*70. (1) Every board shall by special resolution appoint a secretary who shall be a wholetime salaried officer.

(2) The appointment of the secretary and the conditions of his service shall be made in conformity with the rules framed by the Local Government.

“Wholetime officer” is one who gives all his time to the service of the Board, and an officer who does so would be a wholetime officer even though part of his time is spent in doing the work of secretary and part in doing the work of engineer. 158 I. C. 626 = 1935 All. 802.

**Dismissal and punishment of secretary.** †71. A board may by special resolution punish or dismiss its secretary :

Provided, firstly, that such resolution is passed by a vote of not less than two-thirds of the total number of members of the board for the time being :

Provided secondly, that the secretary of a board shall have right of appeal to the Local Government against such resolution within one month from the date of the communication of the resolution to him, and that the resolution shall not take effect until the period of one month has expired or until the Local Government have passed orders on any appeal preferred by him.

Suit by a servant for injunction restraining master from dismissing him is maintainable in case of a servant serving under District Board 1933 All. 826. A District Board servant like a servant of the Crown holds office ‘during pleasure’ and he cannot sue District Board for wrongful dismissal. 1935 All. 802 = 158 I. C. 626.

Dismissal of Secretary without vote of not less than two-thirds of the total number of members of the Board upon special resolution, as required under this section is illegal and wrongful. In such a case the Secretary is entitled to relief by way of damages for his wrongful dismissal but he is not entitled to a declaration that the resolution purporting to dismiss him is null and void or to an injunction restraining Board from giving effect to the resolution. He is also not entitled to order of reinstatement but he is entitled only to such damages as would compensate him for actual loss caused to him and not to damages for inconvenience caused to him in bringing and conducting the suit. Decree for damages can be passed against the Board alone and not against its Chairman. 1938 All. 276 = 175 I. C. 875 = 1938 A. L. J. 351.

\* Substituted by s. 9 of Act I of 1930 and came into force on the 10th of May, 1930.

† Section 71 was substituted by section 10 of Act I of 1933. For rules see *infra* at the end of the Act.

The officers of District Boards are public officials and are in a sense Government servants. Ordinarily a Government servant holds his office at the will and pleasure of the Crown and although there may be rules prescribing formalities before the dismissal of such servants, yet a failure to comply with such rules and formalities does not give a Government servant a cause of action. Where, however, the statute itself places limitation upon the Crown's right of dismissal, the provisions of the statute must be strictly complied with. A dismissal, which is not in strict accordance with the previous terms of the statute, will give the servant a cause of action. *Ibid.*

**Power of Local Government to prescribe minimum scale of board's staff.**

72. Every board shall, by special resolution, appoint in addition to the secretary, such officers and servants as it is required to appoint by rule.

See rules at the end of the Act.

**Officiating appointment of officers to whom section 70 or section 72 applies.**

73. (1) During the absence on leave or other temporary vacancy in the case of any of the officers or servants mentioned in sections 70 and 72, the board may appoint a person to act in the vacancy.

(2) Every person so appointed may exercise the powers and shall perform the duties of the office to which he is so appointed. The provisions contained in sections 70 and 71, 72 and 82, as the case may be, shall apply to every such appointment.

**Powers of the secretary of board.**

74. The secretary of a board shall have the following powers, namely,—

(a) the power to receive, recover and credit to the district fund any sum due or tendered to the board :

\*Provided that in respect of educational receipts other than Government grants the said power shall be exercised by the secretary of the education committee.

(b) the powers conferred by the sections or sub-sections specified in the first column of schedule II and the power to do all things necessary for the exercise of these powers ; and

†(c) the power subject to the control of the chairman to grant, refuse, suspend or withdraw all licences the power to grant which is conferred by this Act or by rules or regulations made thereunder, except licences for markets, slaughter houses or hackney carriages.

(d) any other power that has been delegated by the board to the secretary.

**Appeal from order of secretary.**

75. (1) No appeal shall lie from any order passed by the secretary in the exercise of the power conferred upon him by section 74, unless—

\* This Proviso was inserted by s. 5 of Act II of 1928.

† Cl. (c) is inserted and the original clause (c) is renumbered as (d) by s. 10 of Act V of 1930.

(a) the order is an order against which an entry is shown in the third column of Schedule II, such entry not being avoided by a regulation made under section 173, or

(b) the order is an order passed in respect of a licence and provision is made for appeal therefrom by any bye-laws, or

(c) the order is an order passed in respect of any power, duty or function which has been delegated by the board to the secretary and which has been made subject to the right of appeal.

(2) Where an appeal lies, it shall be filed within fifteen days of the communication of the order or of the date on which the order is, under the provisions of this Act, deemed to have been communicated.

(3) Where an appeal is filed within such period—

(a) it shall be heard by the chairman of the board who may confirm, modify or set aside the order, and

(b) the order shall remain suspended until the appeal is decided :

Provided that an appeal from an order under clause (b) of sub-section (1) shall be heard in the manner prescribed by the bye-law.

Order to issue a notice for the removal of a projection in a case where no compensation is payable is appealable. See schedule II to this Act.

**Avoidance of duty.**—For regulation, see s. 173 (r) (e).

**Delegation of power by secretary.** 76. (1) The secretary of a board with the sanction of the chairman, may empower, by general or special order any servant of the board to exercise, under his control ; any power conferred on him under this Act.

(2) An order by the secretary under sub-section (1) may prescribe any condition and impose any restriction in respect of the exercise of any power.

(3) Any order passed by a servant of the board in the exercise of a power conferred on him under sub-section (1) shall be liable to rescission or revision by the officer who conferred the power.

**Power of board to require reports, etc., from officers.** 77. (1) A board or any committee of a board may require from the secretary and from any of its officers—

(a) any return, statement, estimate, statistics or other information regarding any matter appertaining to the administration of the district ;

(b) a report or explanation on any such matter, and

(c) a copy of any record, correspondence or plan or other document which in his possession or under his control in his official capacity or which is recorded or filed in his office or in the office of any servant subordinate to him.

(2) Every officer from whom any requisition is made under sub-section (1) shall comply with it without any unreasonable delay.

Cf. s. 42 (1) and (2).

78. The secretary and any officer prescribed by regulation in this behalf may, with the permission of the chairman, or in virtue of a resolution passed in this behalf at a meeting of the board, or of a committee thereof, make an explanation in regard to a subject under discussion, but shall not vote upon or propose a resolution at such meeting.

**Power of Local Government to effect appointment of officers to whom section 70 or section 72 applies.**

79. (1) The Local Government may by order require a board to exercise the power conferred on it by sections 70 and 72 to appoint any of the officers or servants referred to therein, or the power conferred by sub-section (1) of section 73 to appoint a person to act in the place of any such officer or servant.

(2) An order under sub-section (1) shall prescribe the period within which the board shall comply therewith.

(3) If the board fails to comply with any such order within the prescribed period, or appoints a person whose appointment contravenes a rule made under section 84 and fails within a further period to be fixed by the Local Government to appoint an approved person, the Local Government may, if it thinks fit, appoint a person to fill the vacancy and may also, at its discretion, fix the salary, contribution, provident fund or pension and conditions of service of the officer or servant so appointed.

**Power of board to determine staff in addition to obligatory minimum.**

80. A board may by resolution determine what officer or servants are required for the discharge of the duties of the board, and the salaries to be paid to them respectively. Provided that the appointment of a health officer shall be made

by special resolution.

*Cf. s. 71 U. P. Municipalities Act and also s. 68 *ibid.**

**Combination of offices.**

81. Subject to the provisions of this Act or of any rule a board may appoint one person to discharge the duties of any two or more offices.

*Cf. s. 72 of U. P. Municipalities Act. See rule at the end of the Act.*

**Appointment and dismissal of servants of board.**  
\*82. Except in the cases provided for by sections 70, 71, 72 and 82-A, the power to decide all questions arising in respect of the service, leave, pay, allowances and privileges of servants of the board, who are employed whether temporarily or permanently on a monthly salary of more than Rs. 25, and the power to appoint, grant leave of absence to, punish, dismiss, transfer and control such servants of the board, shall vest in the chairman, and the said powers in the case of all other servants of the board shall vest in the secretary:

Provided first, that in case the chairman in the exercise of his powers under this section dismisses a servant of the board or imposes a fine exceeding in amount one month's pay of the person fined or orders suspension for a period exceeding one month or orders

\* This section was substituted for s. 82 (as amended by s. 6 of Act II of 1928) by s. 11 of Act I of 1930.

reduction by way of punishment or supersedes any such servant in the matter of promotion the said servant shall have a right of appeal to the Local Government within one month from the date on which the order of the chairman is communicated to him :

Provided secondly, that an appeal shall lie to the chairman from all orders passed by the secretary in the exercise of his powers under this section within one month from the date on which the order is communicated to such a servant :

Provided thirdly, that the provisions of this section shall be subject to the provisions of s. 84 :

Provided fourthly, that the power to appoint and dismiss the engineer, the tax-officer and the accountant\* of the board shall vest in the board, subject, in the case of dismissal, to a right of appeal to the Local Government within one month of the order of dismissal.

A servant of District Board dismissed by its chairman cannot institute a civil suit to question the validity of the order of dismissal. He can only appeal to the Local Government. 1937 Oudh r84=r64 I. C. r105 =1936 O. W. N. 883=58 All. 40; 50 All. 406 *contra* 1933 All. 826. When a servant has been dismissed in inquiry and during inquiry he is given full opportunity to defend himself the mere non-observance of strict rules of procedure does not invalidate the order of dismissal. The aggrieved person has only a right of appeal to Local Government. 1937 Oudh r84.

†82-A. The power to decide all questions arising in respect of the service, leave, pay, allowances and privileges of servants of the board, whether temporary or permanent, who are employed solely or mainly in the educational work of the board, and to appoint, grant leave of absence to, punish, dismiss, transfer and control such servants of the board shall vest in the chairman of the education committee; provided that the power conferred by this section shall be subject to the limitations prescribed by s. 84.

†82-B. Notwithstanding the provisions of section 82 the powers vested in the secretary of a board by that section in respect of the servants of the board employed for conservancy, public health, vaccination and the registration of births and deaths shall, if the Local Government so direct, be vested in the health officer of the board subject to the general control of the chairman, and in such case the secretary of the board shall be divested of the said powers.

†82-C. Notwithstanding the provisions of section 82 the powers vested in the secretary of a board by that section in respect of the servants of the board employed on the construction or maintenance of public works shall be vested in the engineer of the board subject to the general control of the chairman, and in such case the secretary of the board shall be divested of the said power.

83. The chairman of a board shall have power to authorize the Temporary ser- appointment and fix the salaries of temporary vants required servants [other than such as are employed solely or for emergency. mainly in the educational work of the Board]§ in case of an emergency subject to the following conditions, namely,—

\* The words "and the accountant" were inserted by section 7 of Act XVI of 1934.

† Added by s. 6, sub-section (2) of Act II of 1928.

‡ Added by s. 12 of Act I of 1930.

§ Words in brackets have been added by Act II of 1928.

(a) the chairman in the exercise of such power shall not act in contravention of an order of the board prohibiting the employment of temporary servants for any particular work, and

(b) each appointment under this section shall be reported at the next meeting of the board following the appointment.

*Cf. s. 70 U. P. Municipalities Act.*

**Limitation of powers conferred by sections 72, 73, 80 & 82.**

84. The provisions of sections 72, 73, 80 and 82 shall be subject to the provisions of—

(a) section 85 ;

(b) any rule imposing any conditions on the appointment of persons to offices or to any particular office requiring professional skill and on the punishment or dismissal of persons so appointed, and on their liability to service under the orders of any\* Government on the occurrence of any emergency ;

(c) any rule relating to persons\* in the service of the Crown employed, under the orders of the Provincial\* Government, by any board ;

(d) any other rule relating to servants of a board.

**Rules relating to Government servants :—**See chapters 39, 41 and 42 of the Civil Service Regulations, fifth ; edition (reprint).

#### **SPECIAL PROVISIONS AS TO CERTAIN SERVANTS**

**Pension and dismissal in case of persons in the service of the Crown employed by board or vice versa.**

85. (1) A board shall contribute to the pension and leave allowances of any servant—

(a) whose services are lent or transferred by \*any Government to the board, or

(b) whose services are lent or transferred by the board to \*any \*Government ; or

(c) who is employed partly by Government and partly by the board.

(2) Such contributions be to the extent prescribed by any general rules or special orders made by the †Government concerned.

(3) Notwithstanding anything in the foregoing provisions of this chapter, a board shall not, without the assent of the Government †concerned:

(a) dispense with the services of, reduce the pay of, or punish any servant described in clause (a) or (c) of sub-section (1) ; or

(b) finally dismiss from its service any servant described in clause (b) of sub-section (1), unless it has given Government concerned at least six months' notice.

\* The words "any" and "the Provincial" were inserted and the words "persons in the service of the Crown" were substituted for "Government servants" by Government of India [Adaptation of Indian Laws] Order, 1937.

† The words "Government concerned" were substituted for the words "Governor General-in-Council or by Government" and the words "the Government concerned" were substituted for the word "Government" by Government of India Order, 1937.



"(4) Notwithstanding anything in the foregoing provisions of this chapter a board may (i) transfer to any place within the rural area any servant described in cl. (a) or (c) of sub-section (i), or (ii), suspend for enquiry any servant prescribed in clause (a) or (c) of sub-section (i) pending the order of the Local Government.

(5) In this section and in section 84 "Government" shall mean the Government of India or any Local Government.

*Cf. s. 78 U. P. Municipalities Act and see note under s. 84 of this Act.*

**Reference.**—For prosecution of a clerk employed in a District Board the sanction under section 197, Criminal Procedure Code is not necessary. 1924 All. 173. "Lent or transferred" means only a temporary transfer not a permanent one. 1933 A. L. J. 1628=1934 All. 173.

**Leave allowances, provident fund, annuities and gratuities.**

86. (1) In every case where a board is entitled to pay, a salary to any officer or servant, it shall, subject to any regulations in this behalf, be entitled to pay leave allowances to such officer or servant.

(2) A board may establish and maintain a provident fund and may itself contribute thereto.

(3) A board may grant a gratuity, upon his retirement, to any servant of the board who is excluded from participation in the benefits of the provident fund.

(4) A board may, with the previous sanction of the Local Government, grant, or arrange for the purchase of, an annuity to—

(a) any servant who, at the date of his retirement has not been contributing to a provident fund established under sub-section (2), or has contributed thereto for a period of less than ten years, and

(b) any officer or servant injured, otherwise than by reason of his own default, in the execution of his duty, or, where such injury results in death, the family of such officer or servant.

(5) A board may, with the like sanction instead of taking action under clause (b) of sub-section (4), grant a compassionate allowance to an officer or servant referred to therein, or to the family of such officer or servant.

*Cf. s. 79 U. P. Municipalities Act.*

**Leave allowances.**—Regulations to be made, see s. 173 (i) (g) *infra*.

**Fund.**—Subscriptions to the fund in the hands of the trustees cannot be attached. 35 Cal. 641.

87. The provisions of section 86 shall be subject to the condition that the board shall not, without the special sanction of †Provincial Government grant to any officer or servant or to his family a pension, annuity, or gratuity greater in amount than that to which he or it would have been entitled under the conditions of his service under the Crown, if the service

\* This clause was inserted and the original clause (4) was renumbered as (5) by s. 12 of Act X of 1929.

† The words "Provincial Government" were substituted for "the Governor-General in Council" and the words "the conditions of his service under the Crown" were substituted for "any general or special orders of the Governor-General in Council" by Government of India [Adaptation of Indian Laws] Order, 1937.

qualifying for the pension, annuity or gratuity had been service under the Crown\* for the same time, on the same pay, and in other respects of the same character.

*Cf.* s. 80 U. P. Municipalities Act.

88. (1) A person who has, directly or indirectly, by himself or his partner, a share or interest in a contract with, by, or on behalf of, a board, or in any employment with, under, by, or on behalf of, a board, otherwise than as a servant of the board, shall be disqualified for being a servant of such board.

(2) A servant of the board who acquires, or continues to have, directly or indirectly, by himself or his partner, a share or interest in any such contract or employment as aforesaid shall cease to be a servant of the board, and his office shall become vacant.

(3) A servant of the board who knowingly acquires or continues to have directly or indirectly a share or interest in a contract or except in so far as concerns his employment as a servant of the board, in any employment with, under, by, or on behalf of, a board of which he is a servant, shall be deemed to have committed an offence under section 168 of the Indian Penal Code.†

(4) Nothing in this section shall apply to any such share or interest in a contract or employment with, under, by, or on behalf of, the board as is referred to in clauses (b) and (d) of sub-section (2) of section 34, or to any share or interest acquired or retained, with the permission of the Commissioner, in any lease, sale or purchase of land or buildings or in any agreement for the same.

*Cf.* s. 83 U. P. Municipalities Act. See also s. 30 (c) & s. 34 of this Act.

89. Every officer or servant of a board shall be deemed to be a public servant within the meaning of the Indian Penal Code; and in the definition of "legal remuneration" in section 161† of that Code, the word "Government," shall, for the purposes of this section, be deemed to include a board.

See s. 84 U. P. Municipalities Act.

#### **SUSPENSION.**

Suspension.

90. (1) Suspension may be of two kinds—

(a) suspension as a punishment, and

(b) suspension pending inquiry or orders.

(2) Where a general power to punish is conferred by this Act, it shall be deemed to include a power to suspend as a punishment for a period not exceeding three months.

(3) Where a power of dismissal, whether subject to the sanction of any other authority or not, is conferred by this Act, it shall be deemed to include a power to suspend any person against whom the power of dismissal might be exercised, pending inquiry into his conduct or pending the orders of any authority whose sanction is necessary for his dismissal.

\* Substituted by the Government of India [Adaptation of Indian Laws] Order, 1937.

† Inserted by a. 3 of Act III of 1930.

(4) Where suspension is ordered pending enquiry or orders, and the officer suspended is ultimately restored, it shall be at the discretion of the authority ordering his suspension whether he shall get any, and, if so, what allowance during the period of suspension, but in the absence of any order to the contrary he shall be entitled to the full remuneration which he would have received but for such suspension.

**Reference.**—An order for the payment of an allowance for the period of suspension can be given only when the person suspended is subsequently restored. When in an appeal by a dismissed servant the Local Government ordered his re-instatement with immediate suspension for fresh enquiry and the servant was ultimately dismissed, held that the restoration being temporary the servant could not get an allowance for the period of the first suspension. A. I. R. 1937 Oudh 184 = 164 I. C. 1105 = 1936 O. W. N. 883.

A suspended servant who was re-instated for the purpose of his resignation being accepted cannot be said to have been "ultimately restored" within the meaning of this section and such a person, therefore, is not entitled to his salary for the period of his suspension. 165 I. C. 583 = 1936 O. W. N. 1102 = A. I. R. 1937 Oudh 45.

## CHAPTER V.

### GENERAL POWERS AND DUTIES OF BOARDS.

**Duties of board.** 91. Every board shall make reasonable provision within the district for the following matters :—

(a) the construction, repair and maintenance of public roads, and \*bridges and generally the improvement of communications ;

(b) the planting and preservation of trees on the sides of public roads and on other public ground ;

(c) the establishment, management, maintenance and visiting of hospitals, dispensaries, poor-houses, asylums, orphanages, veterinary hospitals, markets, staging houses, inspection houses, public parks and gardens, and other public institutions and the construction and repair of all buildings connected with these institutions ;

(d) the construction and repair of schools, houses and all appurtenant buildings, the establishment, management, and maintenance of schools, and libraries either wholly or by means of grants-in-aid, the inspection of schools, the training of teachers and the establishment of scholarships ;

(e) the construction and repair of public wells, tanks, water works, canals, embankments and drainage works and the supply of water from them and from other sources ;

(f) securing or removing dangerous buildings or places ;

(g) the construction, repair and maintenance of famine preventive works, the establishment and maintenance of relief works and relief houses and the adoption of such other measures of relief in time of famine and scarcity as may be considered necessary ;

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\* Inserted by s. 3 of Act III of 1930.

(h) the establishment and management of pounds, including, where the Cattle-Trespass Act, 1871, is in force, such functions of the Local Government and the District Magistrate under the Cattle Trespass Act, 1871, as may be transferred to the board by the Local Government;

(i) the management of such public ferries as may be entrusted to its charge under section 7-A of the Northern India Ferries, 1878;

(j) the regulation of encamping grounds and, where the Sarais Act, 1867, is in force of *sarais* and *paraos*, including such functions of the District Magistrate under that Act as the Local Government may direct;

(k) the institution, holding and management of fairs, agricultural shows and industrial exhibitions, the breeding and the medical treatment of cattle, horses and other animals, and all measures tending to the improvement and assistance of agriculture and industries;

(l) the management of any public or private charities or trusts placed by the order or with the consent of the Local Government under the board;

(m) public vaccination, sanitation and the prevention of disease;

(n) providing a sufficient supply of pure and wholesome water where the health of the inhabitants is endangered by the insufficiency or unwholesomeness of the existing supply, guarding from pollution water used for human consumption and preventing polluted water from being so used;

(o) maintaining and developing the value of property vested in, or entrusted to the management of, the boards;

(p) preparing such returns, statements and reports as the Local Government requires the board to submit;

(q) regulating offensive, dangerous or obnoxious trades, calling or practices;

(r) the dissemination of knowledge regarding such matters as disease, hygiene, sanitation, agriculture, industries, and cattle-breeding;

(s) fulfilling any obligation imposed by law upon it.

"And bridge".—Was inserted after "public roads," by U. P. Act III of 1930 in order to give district boards power to levy tolls on bridges. The amendment comes into operation on the 4th of October, 1930.

**Public road**—For definition see s. 3 (6).

For a list of offensive, dangerous, and obnoxious trades, see s. 298 (2) U. P. Municipalities Act.

**Discretionary functions of district for—** 92. A board may make provisions within the functions of district for—  
**board.**

(a) laying out whether in areas previously built upon or not new public roads, and acquiring land for that

purpose and for the construction of buildings, and their compounds, to abut on such roads ;

- (b) registering births and deaths ;
- (c) reclaiming unhealthy localities ;

(d) furthering educational objects by measures other than the establishment and maintenance of schools ;

(e) taking a census, and granting rewards for information which may tend to secure the correct registration of vital statistics ;

(f) constructing, subsidizing or guaranteeing tramways, railways, aerial ropeways or other means of locomotion :

Provided that no action shall be taken under this clause \*as respects any Federal Railway as defined in the Government of India Act, 1935, without the previous sanction of the Federal Railway Authority, or in any other case without the previous sanction of the Provincial Government.

(g) constructing and maintaining minor irrigation works ;

(h) securing or assisting to secure suitable places for the carrying on of any trade, calling or practice referred to in clause (g) of section 91 ;

(i) conserving and preventing injury or contamination to, or pollution of, rivers and other sources of water supply within its jurisdiction ;

(j) the doing of anything whereon expenditure is declared by the Local Government, or by the board with the sanction of the Local Government to be an appropriate charge on the district fund.

To abut on such roads.—Wells built inside the compound and away from the public street cannot be deemed to a but on the public street. 65 L. C. 767 (a case under Municipalities Act).

**Aerial ropeways.**—For definition see s. 2 (1) Aerial Ropeways Act.

Exclusion of certain areas and matters from jurisdiction of board.

93. Nothing in this Act shall—

†(1) authorize a board to alter in any way that side of the budget which deals with receipts, as prepared by the Finance Committee ; or

(2) confer on any board any right in respect of any work or institution carried out and maintained by any agency not under the control of such board ; or

(3) entitle a board to exercise within the limits of any municipality, notified area, cantonment or town area any authority which is vested in the municipal board, notified area committee, cantonment committee, district magistrate, town magistrate or town panchayat, as the case may be : provided that the board may nevertheless—

(a) have its office within the aforesaid limits, and

(b) construct, maintain and control within the aforesaid limits any school, library, hospital, dispensary, poor-house, asylum,

\* Substituted by Government of India Order, 1937.

† Sub-sections (1) and (2) of the original section 93 were re-numbered (2) and (3) and present sub-section (1) was added by section 11 of Act XXI of 1934.

orphanage, staging house, inspection house or other building or institution which is not maintained exclusively for the benefit of persons residing within the aforesaid limits.

See s. 3 (10) and notes thereunder.

Power of board to co-operate with other authorities and to assist institutions not managed by it.

#### 94. A board may also—

(a) unite with any other board or other local authority in works or undertakings which benefit all the areas controlled by such authorities, and

(b) contribute to any work or institution from which the district benefits, although such work or institution is undertaken or maintained outside the district or included in any municipality, cantonment, notified area or town area.

Power to remove encroachments and projections over roads and drains.

95. The board may, by notice, require the owner or occupier of a building to remove, or to alter a projection or structure overhanging, projecting into or encroaching on a public road \*or land vested in or maintained by the board, or into, on, or over any drain, sewer or aqueduct therein :

Provided that in the case of any such projection or structure lawfully in existence at the commencement of this Act, the board shall make compensation for any damage caused by the removal or alteration which shall not exceed ten times the cost of erection and demolition.

*Cf.* s. 211 U. P. Municipalities Act.

**Projection over private land.**—The board is not competent to pass an order under this section where the projection does not overhang a public street but a private piece of property. 85 I. C. 761=A. I. R. 1925 All. 234 (a case under Municipalities Act).

**For payment of compensation.**—See s. 155 and also s. 190.

**Order.**—Is appealable under s. 186. See also s. 189.

Power to remove accidental obstructions.

96. When a private house, wall or other erection or anything fixed thereto or a tree falls down and obstructs a public drain or encumbers a public road,† or a building or land vested in or maintained by the board, the board may remove such obstruction or encumbrance at the expense of the owner of the same and may recover such expense in the manner provided by Chapter VII, or may by notice, require the owner to remove the same within a time to be specified in the notice.

*Cf.* s. 215 U. P. Municipalities Act.

**For disobedience to notice.**—See s. 181.

\* The words "or land" were inserted by s. 13 of Act X of 1929.

† The words "or a building or a land vested in or maintained by the board" were added by s. 14 of Act X of 1929.

Power to construct, improve and provide sites on public roads.

97. A board may—  
(a) lay out and make a new public road and construct tunnels and other works subsidiary to the same; and

(b) widen, lengthen, extend, enlarge or otherwise improve any existing public road if vested in the board; and

(c) turn, divert, discontinue or close any public road so vested; and

(d) provide within its discretion building sites of such dimensions as it thinks fit to abut on or adjoin any public road made, widened, lengthened or extended, enlarged or improved by the board under clauses (a), (b) and (c) or by the Local Government; and

(e) subject to the provisions of any rule prescribing the conditions on which property may be acquired by the board, acquire any land, along with the buildings thereon, which it considers necessary for the purpose of any scheme or work undertaken or projected in exercise of the powers conferred by the preceding clauses; and

(f) subject to the provisions of any rule prescribing the conditions on which property vested in the board may be transferred, lease, sell or otherwise dispose of any property acquired by the board under clause (e) or any land used by the board for a public road and no longer required therefor, and in doing so impose any condition as to the removal of any building existing thereon, as to the description of any new building to be erected thereon, as to the period within which such new building shall be completed, and as to any other matter that it deems fit:

Provided that in undertaking work under this section the board shall in no wise interfere with or encroach upon any place of worship or religious sanctity.

Cf. s. 219 U. P. Municipalities Act.

**Close any public road.**—The right of permanently closing a road implies the right of closing it temporarily. 95 I. C. 1030=A. I. R. 1926 All. 1030.

**Civil Court.**—A Civil Court cannot interfere with the decision of the board. See *ibid.*

**Adjoin.**—Means "joining at some place." 51 All. 465.

The proviso does not exist in the U. P. Municipalities Act. It has been added to this section of this Act in conformity with the well avowed principle of non-interference with religious matters.

**Duties of board when constructing public roads.**  
etc.

98. (1) The board shall during the construction or repair of a public road or of any water channels, drains or premises vested in it, or whenever any public road, water channels, drains or premises vested in it have, for want of repairs or otherwise, become unsafe for use by the public, take all necessary precautions against accident by—

(a) shoring up and protecting adjacent buildings;

(b) fixing bars, chains or posts across or in any road for the purpose of preventing or diverting traffic during such construction or repair, and

(c) guarding and providing with sufficient lighting from sunset to sunrise any work in progress.

(2) Whoever, without the authority or consent of the board, in any way interferes with any arrangement or construction made by the board under sub-section (1) for guarding against accident shall be liable on conviction to a fine which may extend to fifty rupees.

*Cf. s. 223 U. P. Municipalities Act and see notes thereunder.*

**Guarding and providing with sufficient lighting.**—See *10 Cal. 445*.

**99.** (1) The board may, by notice, require the owner of, or the person having control over, a private water-course, spring, tank, well or other place, the water of which is used by the public for drinking, to keep and maintain the same in good repair and to clean the same, from time to time, of silt, refuse or decaying vegetation, and may also require him to protect the same from pollution in such manner as the board may think fit.

(2) When the water of any such water-course, spring, tank, well or other place is proved to the satisfaction of the board to be unfit for drinking the board may, by notice, require the owner or person having control to desist from so using such water or permitting others to so use it, and if, after such notice such water is used by any person for drinking, the board may, by notice, require the owner or person having control thereof to close such well either temporarily or permanently, or to enclose or fence such water-course, spring, tank, well or other place in such manner as it may direct, so that the water thereof may not be so used.

*Cf. s. 225 U. P. Municipalities Act.*

**Notice.**—Disobedience to notice is punishable under *s. 181*.

**100.** In the event of a district or any part thereof being visited with an outbreak of cholera or other infectious disease notified in this behalf by the Local Government, the chairman of the board, or any person authorized by him in this behalf, may, during the continuance of the epidemic, without notice and at any time, inspect and disinfect any well, tank or other place from which water is, or is likely to be, taken for the purpose of drinking, and may further, take such steps as he deems fit to prevent the removal of water therefrom.

*Cf. s. 226 U. P. Municipalities Act and see notes thereunder.*

**101.** (1) The chairman of a board, and, if authorized in this behalf by resolution, any other member, officer or servant of the board, may enter into or upon a building or land, with or without assistants or workmen, in order to make an inspection or survey or to execute a work which a board is authorized by this Act, or by rules or bye-laws, to make or execute, or which it is necessary for a board, for

**Emergent powers on outbreak of epidemic.**

**Ordinary inspection.**



any of the purposes or in pursuance of any of the provisions of this Act or of rules or bye-laws, to make or execute.

(2) Provided that—

(a) except when it is in this Act or in rules or bye-laws otherwise expressly provided, no such entry shall be made between sunset and sunrise, and

(b) except when it is in this Act or in rules or bye-laws otherwise expressly provided, no building which is used as a human dwelling shall be so entered, except with the consent of the occupier thereof without giving the said occupier not less than four hours' previous written notice of the intention to make such entry; and

(c) sufficient notice shall in every instance be given even when any premises may otherwise be entered without notice, to enable the inmates of an apartment appropriated for females to remove to some part of the premises where their privacy need not be disturbed; and

(d) due regard shall always be had to the social and religious usages of the occupants of the premises entered.

*Cf. s. 287 U. P. Municipalities Act.*

**102.** It shall be lawful for a person authorized under the Powers for provisions of the preceding section to make an effecting entry for the purpose of inspection or of search, to open or cause to be opened a door, gate or barrier—

(a) if he considers the opening thereof necessary for the purpose of such entry, inspection or search, and

(b) if the owner or occupier is absent, or being present, refuses to open such door, gate or barrier.

*Cf. s. 289 U. P. Municipalities Act.*

**103.** (1) Where any sum is due on account of rent from a Recovery of person to a board in respect of land vested in or rent on land. entrusted to the management of the board, the board may apply to the Collector to recover any arrear of such rent as if it were an arrear of land revenue.

(2) The Collector on being satisfied that the sum is due shall proceed to recover it as an arrear of land revenue.

*Cf. s. 291 U. P. Municipalities Act and see notes thereunder.*

**104.** Any arrears due on account of rent from a person to the Recovery of board in respect of immovable property, other than land vested in, or entrusted to the management of the board, shall be recovered in the immovable manner prescribed by Chapter VII.

*Cf. s. 292 U. P. Municipalities Act.*

**105.** (1) The board may charge fees to be fixed by bye-law or Fees for use otherwise than by public auction or by agreement, for the use or occupation (otherwise than under a lease) of any immovable property vested in, or entrusted to the management of, the board including any public board.

road or place of which it allows the use or occupation whether by allowing a projection thereon or otherwise.

(2) Such fees may either be levied along with the fees charged under section 106 for the sanction, licence or permission or may be recovered in the manner prescribed by Chapter VII.

*Cf. s. 293 U. P. Municipalities Act.*

**Reference.**—It is not lawful for a board to charge any fee for the use of its roads as highway. 1935 A. W. R. 1497 = A. I. R. 1936 All. 112. The creation of monopoly for exclusive use of the roads is *ultra vires*—*Ibid.* The word "otherwise" must be taken to be *ejusdem generis* with the words "allowing a projection."—*Ibid.*

106. The board may charge a fee to be fixed by bye-law for any licence fees, licence, sanction or permission which it is entitled to or required to grant by or under this Act.

*Cf. s. 294 U. P. Municipalities Act.*

107. Whoever obstructs or molests a person employed by, or under contract with the board under this Act in the performance of his duty or in the fulfilment of his contract, or removes a mark set up for the purpose of indicating any levels or direction necessary to the execution of works authorized by this Act, shall be liable on conviction to a fine which may extend to fifty rupees.

*Cf. s. 295 U. P. Municipalities Act and s. 186 I. P. Code and see notes on that section and the Municipalities Act.*

## CHAPTER VI.

### TAXATION.

108. With the previous sanction of the Local Government a Board's power board may, by notification, impose and may in like manner abolish or alter the rate of either or both of the following taxes :—

(a) a local rate under section 3 of the United Provinces Local Rates Act, 1914, as modified by this Act ;

(b) a tax on persons assessed according to their circumstances and property (hereinafter referred to as the "tax on circumstances and property") in accordance with section 114 :

Provided that a board shall not effect an increase in the amount of the local rate in force at the commencement of this Act unless a tax on circumstances and property has been imposed under clause (b).

The word "circumstances" does not restrict the term property ; but is meant to include that which does not ordinarily come within the term "property." 35 Cal. 859.

**Burden of proof.**—The board must prove the value of the circumstances and property of the assesses. 41 Cal. 168.

The tax on circumstances and property is not income-tax. I. L. R. 1939 All. 388 = 1939 A. W. R. (H. C.) 218 = 1939 A. L. J. 161 = A. I. R. 1939 All. 388.

109. For section 3 of the United Provinces Local Rates Act\*,  
Local rates 1914, the following section shall be substituted  
U. P. I. 1914. namely,—

“ 3. (1) The district board of any district may by notification  
Imposition of in the gazette impose in any local area within the  
local rates. district not subject to the Benares Permanent  
Settlement Regulation, 1795, a rate to be levied in respect of each  
estate within such local area and to be assessed at a prescribed  
amount, not exceeding  $6\frac{1}{2}$  per cent upon the annual value of the  
estate.

(2) The district board of any district may, in like manner, impose  
in any local area within the district subject to the Benares Permanent  
Settlement Regulation, 1795, a rate to be levied in respect of each  
estate within such local area and to be assessed in either of the  
following ways :—

(a) at a prescribed uniform amount not exceeding two annas  
six pies per acre, upon the area under cultivation at, or within the  
three years immediately preceding the date of assessment ; or

(b) at prescribed differential amounts per acre on the aforesaid  
area according to the nature or value of the crops grown on, or  
capable of being grown on, or according to the rent realized or  
capable of being realized from the several portions of such area :

Provided that the rate to be assessed under clause (b) on any acre  
shall not exceed ‘ two annas six pies.’

Annual value.—See s. 140 (1) (b) U. P. Municipalities Act.

110. The rate leviable in respect of the estates in a district  
Saving of local at the commencement of this Act under section 3  
rate leviable at of the United Provinces Local Rates Act, 1914,  
commencement shall be deemed to have been imposed by the  
of this Act. board of that district under clause (a) of  
section 108.

111. When in any district within Oudh or within any part of  
Recovery of the province of Agra not subject to the Benares  
portion of local Permanent Settlement Regulation, 1795, there is  
rate by land- in force a local rate imposed under clause (a) of  
lords from section 108 and assessed at an amount exceeding  
tenant. 5 per cent. upon the annual value of the estates  
in such area every tenant in the said estates shall be liable to pay  
to his landlord such number of pies per rupee of his rent or of the  
rental value of the land held by him, if the land is held rent-free  
or if rent in respect thereof is payable in kind or in service, as the  
Local Government may from time to time for each district prescribe  
under section 112.

(2) All sums due to the landlord under this section shall be  
payable to him as if they were rent and shall be recoverable by him  
as arrears of rent. A claim for sums due under this section may be  
joined with a claim for arrears of rent in one and the same suit.

(3) The rental value of land which is held rent-free or in respect of which rent is payable in kind or in service shall be the estimated rental value thereof if let to a non-occupancy tenant.

(4) The Local Government may make rules for the assessment of the rental value of land referred to in sub-section (3).

(5) Nothing in this section or in section 112 shall apply to the hill patties of the districts of Naini Tal, Almora, Garhwal and Dehra Dun.

**112.** Whenever the board imposes under clause (a) of section 108 in any local area a local rate assessed at an amount exceeding 5 per cent. on the annual value of the estates in the area or the amount at which such local rate is assessed is subsequently altered, or the settlement of the district is subsequently revised, or ten years have elapsed since the date on which the number of pies payable under section 111 was last prescribed, the Local Government shall estimate—

(a) the total sum which is leviable under the local rate from all the estates upon which the local rate has been imposed; and

(b) the total sum which would be so leviable if the local rate were assessed at 5 per cent. upon the annual value of the said estates; and

(c) the total of the rents payable in money by all the tenants of the said estates; and

(d) the total rental value of the land in the said estates held by tenants rent-free or in respect of which rent is payable in kind or in service; and

(e) the proportion which three-fifths of the difference between the total sum estimated under clause (a) and the total sum estimated under clause (b) bears to the aggregate of the total sums estimated under clauses (c) and (d) and

(f) the number of pies which bear to one rupee the proportion estimated under clause (e), and shall prescribe such number or the nearest whole number at the number of pies payable by a tenant under section 111 per rupee of his rent or of the rental value of the land held by him:

Provided that no number shall be prescribed when the number estimated under clause (f) is less than three-quarters of a pie.

**113.** (1) In section 111 and in sub-section (2) of this section the word "landlord" shall have the same meaning as it has in the United Provinces Local Rates Act, 1914, and in Oudh shall include also an under proprietor, a permanent lessee of land whose rent has been fixed or recorded by a competent court and a person who holds land free of rent in perpetuity.

(2) In sections 111 and 112 the word "tenant" means a person holding directly from the landlord.

**Imposition of tax on circumstances and property.** 114. The power of a board to impose a tax on circumstances and property shall be subject to the following conditions and restrictions, namely—

(a) the tax may be imposed on any person\* \*\*\*\* residing or carrying on business in the rural area provided that such person has so resided or carried on business for a total period of at least six months in the year under assessment.

(b) no tax shall be imposed on any person whose total taxable income is less than two hundred rupees per annum;

(c) the rate of tax shall not exceed four pies in the rupee on the total taxable income; and

(d) the total amount of tax imposed on any person shall not exceed such maximum (if any) as may be prescribed by rule.

*Explanation.*—For the purpose of this section “taxable income” means estimated income, but shall not include income of the following classes:—

(i) “agricultural income” as defined in the Indian Income-tax Act, 1922;

(ii) income on which any tax has previously been imposed under section 128 of the United Provinces Municipalities Act, 1916;

(iii) income on which any tax has previously been imposed by any other board under clause (b) of section 108.

‡ Provided that in notified and town areas the taxation shall take the form of a contribution from the funds of the notified or town area. This contribution shall be fixed by the chairman of the district board and of the notified or town area committee in consultation, with due regard both to the services rendered by the district board in each case to the said notified or town area and to the available funds of that area. In case of disagreement between the two chairmen the matter shall be referred to the Commissioner, whose decision shall be final.

§ The words “carrying on business” do not apply to service|| under the Crown or a local body.

If a private person who resides within the rural area collects premium for a company which had no office or establishment within the said area, without being empowered by the company to do so, it was held that the company was not doing business within the rural area. 24 Mad. 205.

\* The word “ordinarily” was deleted by section 8 of Act XVI of 1934.

† Added by *ibid.*

‡ Substituted by section 2 of Act II of 1933.

§ Added by section 8 of Act XVI of 1934.

|| The words “service under the Crown” were substituted for the words “service under Government” by Government of India [Adaptation of Indian Laws] Order, 1937.

Under the above circumstances if a tax is levied on the company, it is *ultra vires*. 27 Cal. 849.

The mere residence within the rural area is sufficient to bring a person within the purview of the powers conferred in the District Boards to impose the tax on circumstances and property under this section. I. L. R. 1939 All. 388=1939 A. L. J. 161=1939 All 388.

[Notification No. 2049-II/IX-342-1930, dated November 29, 1933].

The total amount of the tax on circumstances and property imposed by a district board, on any single assessee shall not, in any year, exceed the sum of Rs. 2,000.

**Framing of preliminary proposals.** 115. (1) When a board desires to impose a tax it shall by special resolution, frame proposals specifying—

(a) the tax, being one of the taxes described in section 108, which it desires to impose;

(b) the persons or class of persons to be made liable and the description of the property or other taxable thing or circumstance in respect of which they are to be made liable, except where and in so far as any such class or description is already sufficiently defined under clause (a) or by this Act;

(c) the amount or rate leviable from each such person or class of person;

(d) any other matter referred to in section 123 which the Local Government requires by rule to be specified.

(2) The board shall also prepare a draft of the rules which it desires the Local Government to make in respect of the matters referred in section 123.

(3) The board shall, thereupon, publish in the manner prescribed by rule the proposals framed under sub-section (1) and the draft rules framed under sub-section (2) along with a notice in such form as the board may by regulation prescribe.

116. (1) Any person ordinarily residing or carrying on business in the district within which the board desires to impose a tax may, within thirty days from the publication of the said notice, submit to the board an objection in writing to all or any of the proposals framed under the preceding section, and the board shall take any objection so submitted into consideration and pass orders thereon by special resolution.

(2) If the board desires to modify its proposals or any of them, it shall publish modified proposals and (if necessary) revise draft rules, along with a notice indicating that the proposals and rules (if any) are in modification of proposals and rules previously published for objections.

(3) Any objections which may be received to the modified proposals shall be dealt with in the manner prescribed in sub-section (1).

**117.** (1) When the board has finally settled its proposals, it shall submit them along with the objections (if any) made in connection therewith to the Commissioner, who shall submit the proposals and objections (if any) to the Local Government.

(2) The Local Government, after considering the said objections (if any) may either refuse to sanction the proposals or return them to the board for further consideration, or sanction them without modification or with such modification, not involving an increase of the amount to be imposed, as it deems fit.

**118.** (1) When the Local Government has sanctioned the proposals of the board under sub-section (2) of section 117 it shall, after taking into consideration the draft rules submitted by the board, proceed forthwith to make under section 172 such rules in respect of the tax as for the time being it considers necessary.

(2) When the rules have been made a copy thereof shall be sent to the board.

**119.** Upon receipt of the copy of the rules sent under the preceding section the board shall by special resolution direct the imposition of the tax with effect from a date (to be specified in the resolution) not less than six weeks from the date of such resolution.

**120.** (1) A copy of the resolution passed by the board under section 119 shall be submitted to the Local Government.

(2) Upon receipt of the copy of the resolution the Local Government shall notify in the gazette the imposition of the tax from the appointed date, and the imposition of a tax shall in all cases be subject to the condition that it has been so notified.

(3) A notification of the imposition of a tax under sub-section (2) shall be conclusive proof that the tax has been imposed in accordance with the provisions of this Act.

**121.** The procedure for abolishing \*or suspending a tax, or for altering a tax in respect of the matters specified in clauses (b) and (c) of sub-section (1) of section 115 shall, so far as may be, be the procedure prescribed by sections 115 to 120 for the imposition of a tax.

**122.** All sums due from any landlord on account of local rate imposed under this Act shall be realized by the Local Government:

Provided that the Local Government shall not incur any liability for failure to realize any portion of the local rate.

**123.** The following matters shall be governed by rules except in so far as provision therefor is made by this Act namely,—

(a) the assessment and collection of taxes;

\* The words "or suspending" were inserted by section 9 of Act XVI of 1934.

- (b) the prevention or evasion of taxes ;
- (c) the system on which refunds shall be allowed and paid ;
- (d) the fees for notice demanding payments on account of a tax on circumstances and property and for the execution of warrants of distress ;
- (e) the rates to be charged for maintaining live-stock distrained ; and
- (f) any other matter relating to taxes in respect of which this Act makes no provision or insufficient provision, and provision is, in the opinion of the Local Government, necessary.

Cf. s. 153 U. P. Municipalities Act.

**124. (1)** A board may exempt, for a period not exceeding one year, from the payment of a tax or any portion of a tax, imposed under this Act, any person, who is in its opinion, by reason of poverty, unable to pay the same, and may renew the same exemption as often as it deems necessary.

(2) A board may, by a special resolution confirmed by the Commissioner, exempt from the payment of a tax, or any portion of a tax, imposed under this Act, any person or class of persons or any property or description of property.

(3) The Local Government may, by order, exempt from the payment of a tax, or any portion of a tax, imposed under this Act, any person or class of persons or any property or description of property.

See s. 157 U. P. Municipalities Act.

**125. (1)** Whenever it appears, on complaint made, or otherwise Power of to the Local Government that the levy of any tax Government to imposed by a board is contrary to the public remedy or abolish a tax. interest, or that any tax is unfair in its incidence, the Local Government may, after considering the explanation of the board, by order require the board to take measures, within a time to be specified in the order, for the removal of any defect which it considers to exist in the tax or in the method of assessing or collecting the tax.

(2) Upon the failure or inability of the board to comply, to the satisfaction of the Local Government, with an order made under subsection (1), the Local Government may, by notification, suspend the levy of the tax, or of any portion thereof, until the defect is removed, or may abolish or reduce the tax.

Cf. s. 137 U. P. Municipalities Act.

**Obligation to disclose liability.** **126. (1)** A board may by written communication call upon any person specified in clause (a) of section 114 to furnish such information as may be necessary in order to ascertain—

- (a) whether such person is liable to pay a tax assessed on his circumstances and property ;
- (b) at what amount he should be assessed ;



(c) the annual value of the building or land, which he occupies, and the name and address of the owner.

(2) If the person so called upon to furnish the information omits to furnish it, or furnishes information which is untrue, he shall be liable upon conviction to a fine which may extend to Rs. 100.

*Cf. s. 158 U. P. Municipalities Act.*

**Reference.**—When a person is called upon by Assessing Officer to answer questions put to him orally and he refuses to answer the questions or does not answer truthfully he cannot be convicted under section 179 I. P. C. A. I. R. 1935 All. 620.

**127.** Subject to the conditions and restrictions specified in sub-section (2) of section 101, the chairman and secretary of a board and if authorized in this behalf by resolution, any other member, officer or servant of the board, may enter, inspect and measure a building for the purposes of valuation.

*See s. 141 sub-s. (2).*

**Appeal relating to tax on circumstances and property.** **128.** (1) An appeal against an assessment, or any alteration of an assessment, of a tax on circumstances and property may be made to the District Magistrate or to such other officer as may be empowered by the Local Government in this behalf.

(2) Provided that when the District Magistrate or such other officer as aforesaid is a member of the board the appeal shall lie to the Commissioner.

*Cf. s. 160 U. P. Municipalities Act.*

**Remission of Court-Fee on Appeals.**—Under section 35 of the Court-Fees Act, 1870 (VII of 1870), as amended by the Devolution Act, 1920 (XXXVIII of 1920) the Governor-in-Council has been pleased to remit the Court-Fee payable under the Court-Fees Act, in appeals preferred under section 128 of the United Provinces District Boards Act, 1922 (Act No. X of 1922), against an assessment or any of alteration an assessment of tax on circumstances and property *vide*.

[Notification N. C.—4610/X. dated September 22, 1928.]

**Limitation and preliminary deposit of tax claimed.** **129.** No such appeal shall be heard and determined unless—

(a) the appeal is brought within thirty days next after the date of the receipt of the notice of assessment or alteration of assessment or, if no notice has been given, within thirty days next after the date of the first demand under the assessment or alteration of assessment; and

(b) the amount claimed from the appellant has been deposited by him in the office of the board.

*Cf. s. 161 U. P. Municipalities Act.*

**Costs.** **130.** (1) In every appeal under section 128 the costs shall be in the discretion of the officer deciding the appeal.

(2) Costs awarded under this section to the board shall be recoverable by the board in the manner provided by Chapter VII.

(3) If the board fails to pay costs awarded to an appellant within ten days after the date of the communication to the board of the order for payment thereof, the officer awarding the costs may order the persons having the custody of the balance of the district fund to pay the amount.

Cf. s. 163 U. P. Municipalities Act.

Bar to jurisdiction of civil and criminal courts in matters of taxation.

131. (1) No objection shall be taken to a valuation or assessment, nor shall the liability of a person to be assessed or taxed be questioned in any other manner or by any other authority than is provided in this Act or in the United Provinces

Local Rates Act, 1914.

(2) The order of the appellate authority confirming, setting aside or modifying an order in respect of valuation or assessment or liability to assessment or taxation shall be final: provided that it shall be lawful for the appellate authority upon application or on his own motion, to review any order passed by him in appeal by a further order passed within three months from the date of his original order.

See s. 164 U. P. Municipalities Act.

Reference.—Ordinarily the jurisdiction of a Civil Court is barred. 1936 A. W. R. 107. But it gets jurisdiction if assessment is *ultra vires* or the basis of assessment is challenged. 50 I. C. 394.

132. No assessment list or other list, notice, bill or other such document specifying, or purporting to specify with

Savings.

reference to any tax, charge, rent or fee, any person, property, thing or circumstance shall be invalid by reason only of a mistake in the name, residence, place of business or occupation of the person or in the description of the property, thing or circumstance, or by reason of any mere clerical error or defect of form; and it shall be sufficient that the person, property, thing or circumstance is described sufficiently for the purpose of identification and it shall not be necessary to name the owner or occupier of any property liable in respect of a tax.

## CHAPTER VII.

### RECOVERY OF CERTAIN CLAIMS.

Presentation of bill.

133. (1) As soon as a person becomes liable for the payment of—

(a) any sum on account of a tax on circumstances and property;

or

(b) any other sum declared by this Act or by any rule or byelaw made thereunder\* or under the Northern India Ferries Act (Act XVII of 1876) to be recoverable in the manner provided by this chapter, the board shall, with all convenient speed, cause a bill to be presented to the person so liable.

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\* The words "or under the Northern India Ferries Act (Act XVII of 1876)" were inserted by section 11 of Act I of 1933.

(2) Unless otherwise provided by rule a person shall be deemed to become liable for the payment of every tax and licence fee upon commencement of the period in respect of which such tax or fee is payable.

*Cf. s. 166 (1) (a) and (c) and sub-s. (2).*

**Contents of bill.**

**134.** Every such bill shall specify—

(a) the period for which, and the property, occupation, circumstance or thing in respect of which the sum is claimed; and

(b) the liability or penalty enforceable in default of payment; and

(c) the time (if any) within which an appeal may be preferred as provided in section 129.

*Cf. s. 167 U. P. Municipalities Act.*

**135.** If the sum for which a bill has been presented as aforesaid

**Notice of demand.**

is not paid into the board's office or to a person empowered by a regulation to receive such payments within 15 days from the presentation thereof, the board may cause to be served upon the person liable for the payment of the said sum a notice of demand in such form as the board may by regulation prescribe.

*Cf. s. 168 U. P. Municipalities Act.*

**136.** (1) If the person liable for the payment of the said sum does not, within 30 days from the service of such notice of demand, either—

(a) pay the sum demanded in the notice; or

(c) show cause to the satisfaction of the board, or of such officer as the board by regulation may appoint in this behalf, why he should not pay the same,

such sum with all costs of the recovery may be recovered, under a warrant caused to be issued by the board in such form as the board may, by regulation, prescribe, by distress and sale of the moveable property of the defaulter.

(2) Every warrant issued under this section shall be signed by the chairman of the board, or by an officer to whom the board has delegated its power by regulation.

*Cf. s. 169 U. P. Municipalities Act.*

**137.** (1) It shall be lawful for an officer of the board to whom a warrant issued under section 136 is addressed to break open, at any time between sunrise and sunset, any outer and inner door or window of a building in order to make the distress directed in the warrant, in the following circumstances and not otherwise—

(a) If the warrant contains a special order authorizing him in this behalf; and

(b) if he has reasonable grounds for believing the building contains property which is liable to seizure under the warrant; and

(c) if, after notifying his authority and purpose and duly demanding admittance, he cannot otherwise obtain admittance.

(2) Provided that such officer shall not enter or break open the door of an apartment appropriated for women until he has given any woman therein an opportunity to withdraw.

*Cf. s. 170 U. P. Municipalities Act.*

**138.** (1) It shall also be lawful for such officer to distrain, **Manner of exe-** wherever it may be found within the rural area, **cuting warrant.** any moveable property of the person therein named as defaulter, subject to the provisions of sub-section (2).

(2) The following property shall not be distrained :—

(a) the necessary wearing apparel and bedding of the defaulter, his wife, and children, and his necessary cooking utensils;

(b) the tools of artisans;

(c) books of account;

(d) when the defaulter is an agriculturist, his implements of husbandry, seed, grain, and such cattle as may be necessary to enable him to earn his livelihood.

(3) The distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible equal in value to the amount recoverable under the warrant, and if any articles have been distrained which, in the opinion of a person authorized by or under sub-section (2) of section 136 to sign a warrant, should not have been so distrained they shall forthwith be returned.

(4) The officer shall on seizing the property forthwith make an inventory thereof, and shall before removing the same give to the person in possession thereof at the time of seizure a copy of the inventory signed by him and a written notice in such form as the board may, by regulation, prescribe, that the said property will be sold as specified in such notice.

*Cf. s. 171 U. P. Municipalities Act.*

**139.** (1) When the property seized is subject to speedy and natural decay, or when the expenses of keeping it in **Sale of goods** custody together with the amount to be recovered is **under warrant** likely to exceed its value, the chairman, or other **and application** officer by whom the warrant was signed, shall at **of proceeds.** once give notice to the person in whose possession the property was seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount named in the warrant be forthwith paid.

(2) If not sold at once under sub-section (1), the property seized, or a sufficient portion thereof, may, on the expiration of the time specified in the notice served by the officer executing the warrant, be sold by public auction under the order of the board, unless the warrant is suspended by the person who signed it or the sum due from the defaulter is paid together with all costs incidental to the notice, warrant, and distress and detention of the property.

(3) The surplus, if any, shall forthwith be remitted by money order, less postal commission, to the person from whose possession the property was taken. If the amount so remitted is returned to the board by the post office, it shall be credited to the district fund, notice of such credit being given at the same time to the said person, and if the same be claimed by written application to the board within one year from the date of the service of the notice, a refund thereof shall be made to such person. Any sum not claimed within one year from the date of service of such notice shall be the property of the board.

*Cf. s. 172 U. P. Municipalities Act.*

**140.** (1) If no sufficient movable property belonging to a defaulter can be found within the rural area the District Magistrate may, on the application of the board, issue his warrant to an officer of his court—

(a) for the distress and sale of any movable property or effects belonging to a defaulter within any other part of the jurisdiction of the magistrate, or

(b) for the distress and sale of any movable property belonging to the defaulter within the jurisdiction of any other magistrate, exercising jurisdiction within the United Provinces.

(2) In the case of action being taken under clause (b) of subsection (1), the other magistrate shall endorse the warrant so issued, and cause it to be executed, and any amount recovered to be remitted to the magistrate issuing the warrant, who shall remit the same to the board.

*Cf. s. 173 U. P. Municipalities Act.*

**Fees and costs. 141.** Fee for—

(a) every notice issued under section 135 ;

(b) distress made under section 138 or 140, and

(c) the costs of maintaining any live-stock seized under the sections.

shall be chargeable at the rates respectively, specified in such behalf in rules made by the Local Government, and shall be included in the cost of recovery to be levied under section 136.

*Cf. s. 174 U. P. Municipalities Act.*

**142.** No distress or sale made under this Act shall be deemed unlawful, nor shall any person making the same be deemed a trespasser, on account of an error, defect or want of form in the bill, notice, warrant of distress, inventory or other proceeding relating thereto.

*Cf. s. 175 U. P. Municipalities Act and see s. 132 of this Act.*

**143.** Instead of proceeding by distress and sale, or in case of failure to realize thereby the whole or any part of the demand, the board may sue the person liable to pay the same in any court of competent jurisdiction.

**Alternative power of bringing suit.**

*Cf. s. 176 U. P. Municipalities Act.*

**For suit.**—See s. 4 of this Act and note under s. 6 U. P. Municipalities Act *infra*.

## CHAPTER VIII.

### FINANCE.

#### District fund and property.

144. (1) There shall be for each district a district fund and **District fund.** there shall be placed to the credit thereof all sums received by or on behalf of the board.

(2)\*

(3) Nothing in this section shall effect any obligations of a board arising from a trust legally imposed upon or accepted by it.

See s. 114 U. P. Municipalities Act.

145. (1) The district fund shall be kept in the Government **Custody and treasury** of the district or in the bank to which **investment** of the Government treasury business has been made **fund.** over.

(2) In places where there is no such treasury or bank, the district fund may be kept with a banker, or person acting as a banker, who has given such security for the safe custody and repayment on demand of the fund so kept as the Local Government may in each case think sufficient.

(3) Provided that nothing in the foregoing provisions of this section shall be deemed to preclude a board from investing, with the previous sanction of the Local Government, in any of the securities described in section 20 of the Indian Trusts Act, 1882, or placing on fixed deposit with the Imperial Bank of India any portion of its fund which is not required for immediate expenditure.

See s. 115 U. P. Municipalities Act.

146. Subject to any special reservation made by the Local **Property vested** Government, all property of the nature specified **in board.** in this section and situated within the district shall vest in and belong to the board, and shall with all other property which may become vested in the board, be under its direction, management, and control and shall be held and applied for the purposes of this Act, that is to say—

(a) all public buildings of every description, which have been constructed or are maintained out of the district fund ;

(b) all public roads, which have been constructed or are maintained out of the district fund, and the stones and other materials thereof and also all trees, erections, materials, implements, and things provided for such roads ;

(c) all land or other property transferred to the board by His Majesty, or by gift, sale or otherwise for local public purposes.

*Cf. Preliminary to s. 116 U. P. Municipalities Act.*

**Vest in and belong to.**—For meaning, see 46 All. 470 ; 1924 All. 599.

\* Deleted by Government of India [Adaptation of Indian Laws] Order, 1937.

Soil of road vests in board but the right of the public to use the road remains unaffected. The board cannot jeopardize this right of the public by creating monopolies in favour of a particular individual. 1936 All. 112=1936 A. L. J. 438=159, I. C. 790.

147. All tanks and wells and all adjacent land, buildings, Public tanks materials, and things connected therewith or appertaining thereto within the rural area of the district, not being private property and not being maintained or controlled by any Government or by a local authority other than the board, shall vest in and belong to the board.

148. With the previous sanction of the Local Government a Fees. board may fix and levy school fees, fees for the use of libraries and *sarais* and *paraos*, fees for the use of, or benefits derived from, any of the works or institutions specified in clauses (e) and (e) of section 91 or any works originally undertaken as famine preventive or relief works, fees for the service of bulls and stallions, and fees at fairs, agricultural shows, and industrial exhibitions held under its authority; and tolls for the use of bridges constructed, repaired or maintained under clause (a) of section 91.

Provided that the board shall not fix or levy fees for the use of *paraos* which are not vested in the board.

This section applies only to fairs actually organized by a district board. Customary religious fairs are not held under the authority of the board and therefore do not come within the purview of this section.

149. Subject to any rule made by the Local Government in this Power of levy. behalf a board may impose in any market establishing certain fees lished, maintained, or managed by the board any one or more of the following fees or tolls :—

(a) licence fees on brokers, commission agents, weighmen or measures practising their calling within such market;

(b) tolls on vehicles, pack animals or porters bringing goods for sale into such market;

(c) market fees for the right to expose goods for sale in such market or for the use of any building or structure therein;

(d) fees on the registration of animals sold in such market.

150. Where a board, for the purpose of exercising any power or Compulsory performing any duty conferred or imposed upon it acquisition of under this or any other enactment, desires the land. Local Government to acquire on its behalf, permanently or temporarily, any land, or any right in respect of land, under the provisions of Land Acquisition Act, 1894, or of other existing law, the Local Government may, at the request of the board, acquire such land or such right under the aforesaid provisions; and, on payment by the board to the Local Government

\* The word "any" was substituted for the word "the" by Government of India [Adaptation of Indian Laws] Order, 1937.

† These words 'and tolls....section 91' were added by the U. P. Act III of 1930, section 4.

of the compensation awarded thereunder and of the charges incurred by the Local Government in connection with the proceedings the land or right, as the case may be, shall vest in the board.

*Cf. s. 117 U. P. Municipalities Act.*

**Power of board to manage and control property entrusted to its management.**

**151.** Subject to the provisions of the next section and to any condition imposed by the owner of the property, a board may manage and control any property entrusted to its management and control.

*Cf. s. 118 U. P. Municipalities Act.*

**Instructions regarding nazul entrusted to the management of district boards.**—[*Vide*, Chapter VII, District Board Manual.]

1. For the purpose of these instructions nazul means any land or building owned by the Government, the management of which has been delegated to a district board. This delegation is conditional upon the observance of these instructions which are liable to modification from time to time should experience show that any change is desirable.

2. Extra Municipal nazul includes local roads maintained by district boards. The board will be allowed to retain the management of the nazul so long as they continue to control the property with reasonable care and efficiency. This transfer of management confers no proprietary rights in the property and the nazul is at all times liable to resumption by the Government.

**Note.**—Land occupied by a local road is not nazul, if it has been proved to the satisfaction of the Collector to have been acquired by the district board by purchase or, gift. See G. O. No. 302/IX-445, dated February 28, 1928.

3. Should nazul be at any time resumed by the Government the compensation payment therefor shall be limited to the amount (if any) paid to the Government by the board for obtaining the management, together with the cost or present value, whichever shall be less, of any buildings erected or other works executed on the property by the board with the sanction of the Government.

When the Government resume a local road for maintenance as a provincial road, the district board shall hand the road over to Government without compensation.

4. Suits affecting the proprietary right to nazul must be brought by or against the Secretary of State in Council and not by or against the board, which merely manage the property, but the cost of litigation must be as stated in paragraph 12, be met by the board.

5. The powers of management conferred upon a district board are restricted by the following conditions :

(a) The proposal to put a plot to sale or to lease it shall be submitted for previous sanction to Government if the estimated value exceeds Rs. 5,000, to the Commissioner if the estimated value exceeds Rs. 300 and does not exceed Rs. 5,000, and to the Collector in other cases. The terms of sale or lease as finally arranged shall be subject also to confirmation by the Government, the Commissioner or the Collector as the case may be, unless the terms have already been set forth in the proposal for sale or lease and have been approved. Copies of orders sanctioning sale of nazul property shall be forwarded to the Accountant General, United Provinces.



**Note 1.**—"Estimated value" shall be taken as twenty times the annual value of the plot and shall include the value of any building on the plot if the building is the property of Government.

**Note 2.**—No plot, if it forms a continuous part of a larger area of nazul, shall be sold except with the previous sanction of the Government.

(b) Land shall not be leased for the purpose of erecting thereon, or for the endowment of any religious building. If it is intended to utilize nazul land for this purpose, the sanction of Government to its sale should always be obtained. Nazul on which it is intended to build a dharamshala should ordinarily be sold. If nazul is leased for such a purpose, a nominal rent should be fixed, a stipulation being made that should the dharamshala cease to exist or to be used for the purpose it was intended to serve, the lease will at once terminate.

(c) No land shall ordinarily be sold except for the purpose mentioned in clause (b) or leased except by public auction or by inviting public tenders. When tenders are called for, a list of the tenders shall be submitted along with the application, for sanction. Where a public auction has not been held, or public tenders invited, the board shall state their reasons for entertaining a private offer and the method adopted by it in fixing a fair price or rent for the land.

(d) A lease for building purposes shall not, except with the previous sanction of Commissioner, be for a shorter period than 30 years in the first instance, and shall in all cases provide for renewals after the expiry of the first and subsequent terms up to a minimum of 90 years.

(e) When a lease is renewed, or when the rent payable under a perpetual lease is revised, the rent shall be revised with regard to the circumstances of the plot and the market value of similar plots in the neighbourhood, and may be enhanced by an amount not exceeding 50 per cent. of the rent payable during the period immediately preceding the revision. In the case of a plot of which the estimated value exceeds Rs. 300 the lessee may appeal against such enhancement to the Commissioner; whose order shall be final.

**Note.**—The estimated value for purposes of this rule means twenty times the proposed rent.

(f) Every deed of sale or lease shall be executed in duplicate by the Secretary to Government, the Commissioner or the Collector, respectively, who has sanctioned the sale or lease. At the time of execution the vendee or lessee shall be given a duplicate copy of the sale-deed or lease. If the sanction of Government is required, three copies of the deed shall be submitted. Deeds of sale and lease will be executed in the forms approved by Government, copies of which can be obtained from the Government Central Press.

**Note.**—As the duty on the duplicate is payable by Government under section 29 (d) of the Stamp Act, it will be exempt from payment of stamp duty under Proviso (1) to section 2 of the Stamp Act read with clause (d) of section 29 of the Stamp Act (G. O. N. 2046/IX—235 dated August 4, 1934.)

(g) When it is proposed to sell or lease any nazul land in the vicinity of a Railway Station the railway administration shall be consulted before sanction is applied for.

(h) No nazul shall be occupied by the board for their own purposes, such as the erection of buildings, without the previous sanction of the Government.

(i) No arrear in excess of Rs. 10 of the rent of nazul shall be remitted, except with the sanction of the Collector or, if the amount of arrear exceeds Rs. 200, of the Commissioner.

(j) It shall be a condition to every sale and to every lease with premium that the purchaser or lessee shall immediately upon conclusion of the sale or lease make a deposit of 25 per cent. of the purchase money or of the premium and shall pay the balance on or before the fifteenth day after the conclusion of the sale :

Provided that the chairman of the board for due and special case may extend the period for payment of the balance.

(2) If the deposit is not made or if the balance is not paid within the prescribed period, the chairman may, notwithstanding anything in sub-paragraph (j), declare the sale or lease to be cancelled, may again put the plot to sale or lease, and may declare the deposit to be forfeited to Government.

(k) In the case of a sale or lease the terms of which are subject to confirmation by the Government, the Commissioner or the Collector, the moneys paid by the purchaser or lessee shall be kept in revenue deposit with the Collector until orders are received. If the terms of the sale or lease are confirmed the moneys shall be credited to the Government as required by paragraph 11 ; if they are rejected, the moneys shall be refunded to the purchaser or lessee.

(l) In the case of a sale or lease by auction all the conditions of the sale or lease shall be published in the auction notice and shall also be read out before the auction begins. In the case of a sale or lease otherwise than by auction, the conditions shall be brought to the notice of the purchaser or lessee before conclusion of the transaction, and the fact that this has been done shall be recorded. . . . .

6. When, under these rules, the sanction of any superior authority is required to the sale or lease of nazul, the application shall be submitted in the prescribed form in duplicate, or when Government sanction is required, in triplicate.

7. Where nazul has been occupied without authority, the occupier may be called on to show cause why he should not pay such rent as may be fixed by the Collector on the recommendation of the board. Inquisitorial proceedings should, however, be avoided, and where, by long custom, nazul is held free of rent and occupied by tenements of a monthly rental value of Rs. 2 or less, the rent to be fixed should be a purely nominal sum, or a lease should be given for a nominal premium free of rent, for so long as a building in reasonable repair exists on the site.

When a lease is given for a nominal premium free of rent, letters of assignment shall be executed by the occupier in favour of Government in the following form :

#### Form of Assignment.

*Acknowledgment of title [section 90 (d), Registration Act III of 1877.]*

Whereas it is advisable to define the respective interest of Government and the occupier (name, etc. —) in the land described in the appended schedule, it is hereby agreed by the — on behalf of the Secretary of State and by the occupier —

(1) that the said land is the property of Government ;

(2) that the occupier, his heirs, representatives, executors and assigns are entitled to occupy the land unless and until the building tumbles down

or falls into a state of disrepair and a new building is not completed or the old building is not properly repaired within three years by the occupier, his heirs, representatives or assigns ;

(3) that in the event of the contingency hereinbefore specified taking place, the occupier, his heirs, representatives or assigns will make no claim to the land, but will deliver the same without objection to the Collector on behalf of the Secretary of State ;

(4) that no rent shall be paid by the occupier to the Government for the land so long as he, his heirs, representatives or assigns is or are in lawful occupation thereof ; and

(5) that until the occurrence of the contingency hereinbefore stated the occupier, his heirs, representatives or assigns is or are entitled to transfer the right of occupation of the land, subject always to the rights and liabilities defined by this document.

Signed by the occupier and by ..... on behalf of the Secretary of State .....  
State .....  
Schedule.

**Note.**—*Vide* the Privy Council ruling in Nawab Malka Jahan Sahiba *versus* Deputy Commissioner of Lucknow (page 63, Volume VI, Cowell's Law Reports, Indian Appeals). In that case it was held that Lord Canning's Proclamation of March 15, 1858, transferred all landed property in Oudh to, and vested it in, the British Government, consequently all who since that date, claim title to such property must claim through the Government.

8. The board shall maintain a register in the form given below of all nazul entrusted to their management. One page shall be given to each piece of property and a plan of the property shall be given at the opposite page. The property shall be recorded in the following order :

(a) building sites,

(b) local roads,

(c) other plots,

and every piece of property shall be entered under one or other of the above classes.

**Note.**—For the prescribed form of the register of Nazul. See District Board Manual, Chapter VIII.

**Note.**—Government will give exemption from the operation of the rule requiring separate plans for each plot in cases where compliance is shown to involve needless labour and expense if satisfied that adequate plans are in existence.

9. The board shall periodically, but not less than once a year, cause the register to be examined ; and the examining officer shall be required to certify that the record is correct. After such verification, or whenever required to do so by the Collector, the board shall send the register to the Collector for comparison with the register maintained in his office.

10. The board shall comply with any order of the Collector requiring the removal of any encroachment upon, or of unauthorized occupants of, nazul.

11. Receipts from nazul are of three kinds—

(a) proceeds of sales of lands, buildings and trees and premia on leases,

(b) rents from leases, and

(c) miscellaneous receipts, such as tehbazari receipts, fees for permission to occupy public places temporarily, weighment, or market dues, proceeds of sales of grass, and the produce of trees.

The proceeds of all sales and, unless specially exempted from this provision by the Local Government, the premia (if any) on leases must be credited at once in full by the board to provincial revenues. The board shall also credit to provincial revenues one-quarter of the gross annual demand on account of the leases of nazul. No share of miscellaneous receipts or of the proceeds of the sale of trees which have been planted by the district board, will be credited to provincial revenues.

**Note.**—Land revenue assessed on nazul lands under the management of local boards which have come under cultivation, should be the first charge on the collections after which the balance of the total demand will be treated as the gross annual demand of nazul income to be divided as usual three-quarters and one-quarter between the board concerned and the Government.

**Explanation.**—In cases where a property is only partly nazul, the gross annual demand, for the purposes of this paragraph, shall be that share of the whole income which the Collector may determine to be derivable from the nazul part of the property.

For example, when the board own a building erected on nazul land under their management the gross annual demand shall be the rent of the land alone, as determined by the Collector.

12. In return for the labour and expenses of management (including cost of litigation) the board is entitled to credit to the district fund the balance of the gross annual income. Failure in collection shall not justify the boards in crediting to Government less than one-fourth of the total annual demand on account of rent for leases. Where the board are unable for any special reason to collect the whole demand, application for remission of payment of the amount due may be forwarded to the Commissioner with a full statement of the reasons for failure in collections. Pending receipt of orders from the Commissioner, however, the whole of the Government share must be credited to the provincial revenues and any deduction allowed by the Commissioner may be taken into account in crediting the provincial share in the following year.

**Note.**—Land revenue assessed on nazul lands under the management of local boards should be the first charge on the collection, after which the balance of the total demand will be treated as the gross annual demand of nazul income to be divided as usual three-quarters and one-quarter between the board concerned and the Government.

**Exemption of district boards from the prescribed fees for consultation of settlement records.**

Government have agreed to exempt from the prescribed fees a district board which finds it necessary to consult the settlement records in the custody of the Collector if this is done for the purpose of verifying the measurement of land used as roads, etc., for which as a public body the district board is responsible, *vide* G. O. No. 4364/1A—267/25, dated 25th August, 1925.

152. (1) The management, control, and administration of every Public institution shall vest in the district fund shall vest in the board.

(2) Any other public institution may be vested in, or placed under the management, control, and administration of the board:

provided that the extent of the independent authority of the board in respect thereof may be prescribed by rule.

(3) All property, endowments and funds belonging to any public institution vesting in or placed under the management, control and administration of a board, shall be held by the board in trust for the purposes to which such property, endowments and funds were lawfully applicable at the time when the institution became so vested or was so placed.

(4) Provided that nothing in the foregoing provisions of this section shall be held to prevent the vesting of any trust property in the Treasurer of Charitable Endowments under the Charitable Endowments Act, 1890.

*Cf. s. 119 U. P. Municipalities Act and see notes thereunder.*

**153** (1) The district fund and all property vested in a board shall be applied for the purposes, express or implied, for which by or under this or any other enactment, powers are conferred or duties or obligations are imposed upon the board.

(2) Provided that the board shall not incur any expenditure for acquiring or renting land beyond the limits of the district or for constructing any work beyond such limits except—

(a) with the sanction of the Local Government, and

(b) on such terms and conditions as the Local Government imposes.

(3) Provided also that priority shall be given in the order set forth below to the following liabilities and obligations of a board—

(a) liabilities and obligations arising from a trust legally imposed upon, or accepted by the board ;

(b) the repayment of, and the payment of interest on, and loan incurred under the provisions of the Local Authorities Loans Act, 1914 ;

(c) the payment of establishment charges, including such contributions as are referred to in sections 85 and 86 ;

(d) any sum ordered to be paid from the district fund under sub-section (3) of section 130, sub-section (2) of section 156, sub-section (2) of section 167, sub-section (3) of section 168 or sub-section (3) of section 187.

*Cf. s. 120 U. P. Municipalities Act.*

**154.** (1) Subject to any restriction imposed by or under this Act a board may transfer by sale, mortgage, lease, gift, exchange or otherwise any property vested in it, not being property held by it in trust the terms of which are inconsistent with the right so to transfer.

(2) Notwithstanding anything contained in sub-section (1) a board may, with the sanction of the Local Government, transfer to His Majesty any property vested in it, but not so as to affect any trust or public rights to which the property is subject.

(3) Provided that every transfer under sub-section (1), other than a lease for a term not exceeding one year, shall be made by instrument in writing sealed with the common seal of the board and otherwise complying with all the conditions in respect of contracts imposed by or under this Act.

*Cf. s. 124 U. P. Municipalities Act.*

**Transfer.**—For restrictions see s. 157 (b).

**Common seal.**—See s. 4 of this Act and s. 6 of U. P. Municipalities Act.

**Conditions in respect of contract.**—See s. 64 and s. 65 *supra*.

155. A board may make compensation out of its fund to any person sustaining any damage by reason of the exercise of any of the powers vested in it, its officers, or its servants, under this or any other enactment, or vested in the Local Government or the Commissioner or the District Magistrate under section 166, and shall make such compensation where the person sustaining the damage was not himself in default in the matter in respect of which the power was exercised.

*Cf. s. 125 U. P. Municipalities Act.*

**Compensation.**—For determination of amount, see s. 190 *infra*.

156. When special protection is, in the opinion of the Local Government, requisite on the occasion of a fair, agricultural show, or industrial exhibition, managed by board, the Local Government may provide such protection, and the board shall pay the whole charge thereof or such portion of such charge as the Local Government consider equitably payable by it.

(2) If the sum charged is not paid, the Commissioner may make an order directing the person having the custody of the direct fund to pay the expense from such fund.

*Cf. s. 126 U. P. Municipalities Act.*

**Charge.**—For payment in order of priority, see s. 153 (3) (d) *supra*.

**Matters governed by rule.** 157.\* The following matters shall be governed by rules, namely:—

(a) the authority on which money may be paid from the district fund;

(b) the conditions on which property may be acquired by a board or on which property vested in a board may be transferred by sale, mortgage, lease, exchange or otherwise; and

(c) any other matter relating to the fund or property of a board in respect of which the Act makes no provision or insufficient provision and provision is, in the opinion of the Local Government, necessary.

**Acquisition of property.**—See s. 150 *supra*.

**Transfer of property.**—See s. 154 *supra*.

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\* For rules see the District Board Manual Chapter VII.

**BUDGETS.**

\*158. (1) The Finance committee shall, in consultation with the chairman and the secretary of the board, prepare, and the chairman shall lay before the board at a meeting to be held in every year before such date as is fixed by rule in this behalf, a complete account of its actual and expected receipts and expenditure for the year ending on the thirty-first day of March next following such date, together with a budget estimate of its income and expenditure for the year commencing on the first day of April next following.

(2) The board shall, at the meeting referred to in sub-section (1) of this section, discuss and then by a special resolution—

(a) pass the budget as a whole, or

(b) modify the budget by omitting or reducing any particular item or items of expenditure which it may deem fit to omit or reduce, or

(c) reject the budget as a whole.

(3) (a) If the board modifies the budget under the provisions of clause (b) of sub-section (2) by omitting or reducing any item or items of expenditure or rejects the budget as a whole under the provisions of clause (c) of sub-section (2), it shall remit the modified budget or rejected budget, as the case may be, to the finance committee for consideration.

(b) If the finance committee accepts as a whole the modifications made by the board under the provisions of clause (b) of sub-section (2) the budget as modified shall be deemed to have been passed on the date of the board's resolution.

(c) If the budget has been rejected as a whole or if the finance committee does not accept as a whole the modifications made by the board, the said committee shall re-submit to the board either its original budget or an amended budget.

(d) The chairman shall lay such budget or amended budget before the board and the board shall discuss it and by special resolution either pass it as a whole or reject it as a whole.

(e) If the board rejects the budget as a whole the chairman shall submit to the Local Government the original budget of the finance committee, the amended budget of the finance committee, if any, and the budget as modified by the board, if any, and the Local Government may accept any such budget as a whole or with any such alterations as it may think fit to make or may prepare a budget for the board and the budget as accepted or prepared by the Local Government shall be deemed to have been passed by the Board.

(f) If before such date as may be fixed by rule in this behalf the board has not passed or has not been deemed to have passed a budget and the chairman has not submitted any budget or budgets under the provisions of clause (e), the Local Government may call

\* This section was substituted for original section 158 by section 12 of Act XXI of 1934.

upon the chairman to furnish such information as it may require and may prepare a budget for the board and such budget shall be deemed to have been passed by the board.

(4) The board may with the consent of the finance committee, vary or alter from time to time as circumstances may render desirable a budget passed under clause (a) of sub-section (2) or deemed to have been passed under clause (b) of sub-section (3) and the Local Government may vary or alter a budget deemed to have been passed under clause (e) or (f) of sub-section (3) and, when the board and the finance committee disagree, a budget under clause (a) of sub-section (2) or deemed to have been passed under clause (b) of sub-section (3).

*Cf. s. 99 U. P. Municipalities Act. For budget rules see Chapter XVI of the District Board Manual.*

**Financial year.**—Begins on the 1st April and ends on the 31st March every year; *vide* section 4 (6) of the General Clauses Act.

**159.** As soon as may be after the first day of October, a revised **Revision of** budget for the year shall be framed and such revised budgets. budget shall, so far as may be, be subject to all the provisions applicable to a budget made under section 158.

*Cf. s. 100 U. P. Municipalities Act. For the prescribed form see rule 23, Chapter XVI and Form A of the District Board Manual.*

**160.** In framing a budget a **finance committee** **Minimum closing balance** shall provide for the maintenance of such minimum **shown in closing balance** (if any) as the Local Government **budget.** may, by order, prescribe.

*Cf. s. 101 U. P. Municipalities Act. For the minimum working cash balances or minimum closing balances see Appendix to Chapter VI of the District Board Manual.*

**161.** (1) Every board shall submit its budget and every alteration **Power of Local** or revision thereof to the Local Government or to **Government** to such officer as the Local Government may, by order, **sanction budget.** direct in this behalf.

(2) The Local Government may at any time within two months from the receipt of a budget or revised budget under sub-section (1)—

(a) approve the budget, or

(b) return it to the board, for amendment on the ground that it fails to make adequate provision for—

(i) the maintenance of such minimum balance as may be prescribed, or

(ii) the appropriation of any sum allotted to the board by the Local Government for the purpose for which it was allotted, or

(iii) the repayment of loans or any other expenditure for which the board is legally liable.

<sup>e</sup>The words "Finance Committee" were substituted for the word "board" by section 18 of Act XXI of 1934.



- \*(iv) any expenditure proposed in the budget, or  
 (v) the continuance in future years of any recurring expenditure proposed in the budget.

(3) Any board whose budget is returned for amendment under sub-section (2) shall forthwith amend it to the satisfaction of the Local Government and shall re-submit the budget as amended to the Local Government which may then approve it.

The powers of the local government under clauses (a) and (b) of sub-section 2 have been delegated to the Commissioners, with respect to district boards within their respective divisions, *vide*, notification No. 334/IX—64, dated 20th June, 1929.

162. (1) Where a budget or revised budget of a board has been approved by the Local Government under section 161 the board shall not incur any expenditure under any of the heads of the budget, other than a head providing for the refund of taxes, in excess of the amount passed under that head, without making provision for such excess by the variation or alteration of the budget.

(2) Where any expenditure under any head providing for the refund of taxes is incurred in excess of the amount approved or sanctioned under that head, provision shall be made without delay for such expenditure by the variation or alteration of the budget.

*Cf. s. 103 U. P. Municipalities Act.*

163. The following matters shall be governed by rules, namely,—  
 Conduct of correspondence, accounts, budgets, etc.  
 (a) the intermediate office or offices, if any, through which correspondence between board and the Local Government and officers of the Local Government and representations by the board addressed to the Local Government shall pass;

(b) the preparation of plans and estimates for works which are to be partly or wholly constructed at the expense of the board;

(c) the authority by whom and the conditions subject to which such plans and estimates may be sanctioned;

(d) the agency by which such plans and estimates shall be prepared and by which works shall be carried out;

(e) the accounts to be kept by boards, the manner in which accounts shall be audited and published, and the power of auditors in respect of disallowance and surcharge;

(f) the date before which a meeting shall be held for the sanction of the budget;

(g) the method and forms to be adopted in the preparation of budget; and

(h) the returns, statements, and reports to be submitted by boards.

*Cf. s. 95 U. P. Municipalities Act.*

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\* Clauses (iv) and (v) were added by section 25 of Act X of 1932.

## CHAPTER IX.

## EXTERNAL CONTROL.

Control of Commissioner or Magistrate over boards.

164. (1) The Commissioner or the District Magistrate (when he is not a member of the board) may within the limits of his division or district as the case may be—

(a) inspect, or cause to be inspected, any immovable property used or occupied by a board or education committee or joint committee, or any work in progress under the direction of a board or such committee;

(b) by order in writing call for and inspect a book or document in the possession or under the control of a board or such committee;

(c) by order in writing require a board or such committee to furnish such statements, accounts, reports or copies of documents, relating to the proceedings or duties of the board or committee, as he thinks fit to call for; and

(d) record in writing, for the consideration of a board or such committee, any observations he thinks proper in regard to the proceedings or duties of the board or committee.

(2) Every officer appointed by the Local Government in this behalf may, within the limits of his jurisdiction, exercise the powers conferred upon the Commissioner or District Magistrate by sub-section (1) in respect of any matters affecting his department, and may inspect, or cause to be inspected, the administration of a board in respect of such matters.

For appointment made under sub-section (2) see rules regarding delegation of powers at the end of this Act.

Cf. s. 32 U. P. Municipalities Act.

165. A work, or institution, constructed or maintained, in whole or part, at the expense of a board, and all registers, books, accounts or documents relating thereto shall at all times be open to inspection by such officers as the Local Government appoints in this behalf.

Inspection of work and institutions by Government officers.

For appointment made under this section by Local Government, see notification of the Local Government at the end of this Act.

Cf. s. 33 U. P. Municipalities Act.

166. (1) The Commissioner, or the District Magistrate, may, within the limits of his division or district, as the case may be by order in writing, prohibit the execution or further execution of a resolution or order passed or made under this or any other enactment by a board, or committee of a board, or a joint committee, or any officer or servant of a board or joint committee, if in his opinion such resolution or order is of a nature to cause or tend to cause obstruction, annoyance or injury to the public

Powers of Commissioner or Magistrate to suspend action under Act.

\* The words "or education committee" were inserted by section 26 of Act X of 1932.

or to any class or body of persons lawfully employed, or danger to human life, health or safety, or a riot or affray, and may prohibit the doing or continuance by any person of any Act, in pursuance of or under cover of such resolution or order.

The words "or any other enactment" cover cases where action is taken by a board under other Acts than this Act like Northern India Ferries Act Sarai and Paros Act, etc.

(2) Where an order is made under sub-section (1) a copy thereof, with a statement of the reasons for making it, shall forthwith be forwarded by the District Magistrate through the Commissioner or by the Commissioner, as the case may be, to the Local Government, which may, after calling for an explanation from the board and considering the explanation (if any) made by it, rescind, modify or confirm the order.

(3) Where the execution or further execution of a resolution or order is prohibited by an order made under sub-section (1) and continuing in force, it shall be the duty of the board \*or committee of the board, or a joint committee, or any officer or servant of a board or of a committee of a board or of a joint committee, if so required by the authority making the order under the said sub-section to take any action which it would have been entitled to take, if the resolution or order had never been made or passed, and which is necessary for preventing any person from doing or continuing to do anything under cover of the resolution or order of which the further execution is prohibited.

See s. 34 U. P. Municipalities Act. See section 55 *supra* for similar provision.

167. (1) In case of emergency the District Magistrate may provide for the execution of any work, or the doing of any act which the board for education committee or joint committee or other committee of the board is empowered to execute or do, and the immediate execution or doing of which is, in his opinion, necessary for the safety or protection of the public, and may direct that the expense of executing the work or doing the act shall be forthwith paid by the board.

(2) If the expense is not paid the District Magistrate may make an order directing the person having the custody of the district fund to pay the expense from such fund.

(3) The District Magistrate shall forthwith report to the Commissioner every case in which he uses the powers conferred on him by this section.

Cf. s. 36 U. P. Municipalities Act. See section 153 (3) (d) *supra*.

**Expense.**—For payment in order of priority, see s. 153 (3) (d).

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\* The words "or committee.....joint committee" were inserted by section 27 of Act X of 1932.

† The words "or education.....board" in section 167 (1) were inserted by section 28 of Act X of 1932.

168. (1) If at any time, upon representation made or otherwise, it appears to the Local Government that a board \*or education committee or joint committee or other committee of the board has made default in performing a duty imposed on it by or under this or any other enactment, the Local Government may, by order in writing, fix a period for the performance of that duty.

(2) If that duty is not performed within the period so fixed, the Local Government may appoint the District Magistrate to perform it and may direct that the expense (if any) of performing the duty shall be paid, within such time as may be fixed, to the District Magistrate by the board.

(3) If the expense is not so paid the District Magistrate, with the previous sanction of the Local Government, may make an order directing the person having the custody of the district fund to pay the expense from such fund.

*Cf. s. 35 U. P. Municipalities Act. see section 153 (3) (d) supra.*

**Upon representation.**—These words were put in so that the aggrieved person might seek his remedy from the Local Government.

**Expense.**—See note under s. 167 (1).

169. If at any time, upon representation made or otherwise, it appears to the Local Government that a board persists in making default in the performance of any duty or duties imposed on it by or under this or any other enactment, or in exceeding or abusing its powers, the Local Government may (after calling for an explanation from the board and considering any objection made by it to action being taken under this section), by an order published with the reasons for making it in the gazette, either dissolve the board or supersede it for a period to be specified in the order.

Under this section and section 170 the Local Government are empowered to dissolve a board and require a fresh election before having recourse to the more drastic power of superseding it.

*Cf. s. 30 U. P. Municipalities Act.*

**Consequences of dissolution of board.** 170. When a board is dissolved by an order under section 169—

(a) all members of the board shall, on a date to be specified in such order, vacate their offices as such members but without prejudice to their eligibility for election or nomination under clause (b);

(b) elections shall be held or nominations made or both, as the case may be, on a date prior to the mentioned in clause (a) to be specified in the said order for the purposes of reconstituting the said board;

\* The words " or education committee.....board " in section 168 (1) were inserted by section 29 of Act X of 1932.

\*<sup>(e)</sup> the provisions of sections 35 and 35-A shall apply as if the election were a general election.

*Cf. s. 31-A U. P. Municipalities Act.*

**Consequences** 171. When a board is superseded by an order of dissolution of under section 169—  
board.

(a) all members of the board shall, on a date to be specified in the order, vacate their offices as such members, but without prejudice to their eligibility for election or nomination under clause (d) ;

(b) during the supersession of the board such person or persons as the Local Government appoints in that behalf may exercise and shall perform, so far as may be, the powers and duties of the board, and shall be deemed the board for all purposes ;

(c) during such supersession, all property vested in the board shall, pending or in default of an appointment of a person or persons under clause (b), vest in His Majesty †for the purposes of the Province ;

(d) before the expiry of the period of supersession, elections shall be held or nominations made or both as the case may be, for the purposes of reconstituting the board.

*Cf. s. 31 U. P. Municipalities Act, omitting cl. (d).*

## CHAPTER X.

### RULES, REGULATIONS AND BYE-LAWS.

**Power of Local** 172. (1) The Local Government shall make Government to rules consistent with this Act in respect of the make rules. matters described in sections 26, 123, 157 and 163.

(2) The Local Government may make rules consistent with this Act—

(a) providing for any matter for which power to make provision is conferred, expressly or by implication, on the Local Government by this or any other enactment in force at the commencement of this Act ; and

(b) generally for the guidance of a board ‡for any committee of a board or any Government officer in any matter connected with the carrying out of the provisions of this Act.

*Cf. s. 296 U. P. Municipalities Act.*

For conditions subject to which rules may be made by the Local Government.—See s. 176.

173. (1) A board may, by special resolution, make regulations consistent with this Act and with any rule, and with any regulation made by the Local Government under sub-section (2), as to all or any of the following matters :—

**Power to make regulations as to conduct of business, etc.**

\* Was inserted by s. 8 of Act I of 1930.

† The words " for the purposes of the Province " were added by Government of India [Adaptation of Indian Laws] Order, 1937.

‡ The words " or any committee of a board " were inserted by section 14 of Act XXI of 1934.

(a) the time and place of its meetings;  
(b) the manner of convening meeting, and of giving notice thereof;

(c) the conduct of proceedings, including the asking of questions by members at meetings, and the adjournment of meetings;

(d) the establishment of committees, other than advisory committees, for any purpose, and the determination of all matters relating to the constitution and procedure of such committee;

(e) the avoidance of any entry shown in the third column of Schedule II;

(f) the delegation of powers, duties or functions to—

(i) the chairman of the board;

(ii) a committee constituted under clause (d);

(iii) a chairman of such committee;

(iv) the secretary or any other servant of the board;

\* (v) any person in the service of the Crown who is employed as civil surgeon, medical officer in charge of a hospital or dispensary, medical officer of health, deputy inspector of schools or sub-deputy inspector of schools.

(g) the absentee or other allowances of the servants employed by a board;

(h) the amount and nature of the security to be furnished by a servant of a board from whom it is deemed expedient to require security;

(i) the grant of leave to servants of a board, and the remuneration to be paid to the persons, if any, appointed to act for them whilst on leave;

(j) the period of service of all servants of a board and the conditions under which such servants, or any of them, shall receive gratuities or compassionate allowances on retirement or on their becoming disabled through the execution of their duty, and the amount of such gratuities or compassionate allowances; and the conditions under which any gratuities or compassionate allowances may be paid to the surviving relatives of any such servants whose death has been caused through the execution of their duty;

(k) the payment of contributions, at such rates and subject to such conditions as may be prescribed in such regulations, to a pension or provident fund established by the board, or with the approval of the board, by the said servants;

(l) the conditions subject to which sums due to a board may be written off as irrecoverable, and the conditions subject to which the whole or any part of a fee chargeable for distress may be remitted and

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\* Inserted by s. 2 of Act VII of 1926.

† The words "person in the service of the Crown" were substituted for the words "Government servant" by Government of India [Adaptation of Indian Laws] Order, 1937.

"(m) all matters similar to those set forth in clauses (e) to (l) and not otherwise provided for in this sub-section ; and

(n) all matters similar to those set forth in clauses (a) to (d) and not otherwise provided for in this sub-section.

(2) Provided that the Local Government may, if it thinks fit, make regulations consistent with this Act in respect of any of the matters specified in clauses (e) to (l) of sub-section (1), and any regulation so made shall have the effect of rescinding any regulation made by the board under the said sub-section in respect of the same matter or inconsistent therewith.

This section reproduces s. 297 U. P. Municipalities Act cl. (1) with the exception of (f).

**Regulations about meeting.**—The regulations do not provide that if the notice of the meeting is not issued by post or that the margin of the time is less than seven days, the meeting convened in these circumstances or the acts done in the meeting shall be void. 7 O. W. N. 843=1930 Oudh 434.

**Non-observance of election regulations.**—Did not invalidate election unless it was contrary to the principle of the Act under which the regulations are framed or might have affected the result of election. 7 O. W. N. 843=1930 Oudh 434=128 I. C. 732.

**Regulations.**—For conditions subject to which they can be made by the board, see s. 177.

**174.** (1) A board by special resolution may, and where required by the Local Government shall, make bye-laws to make bye-laws applicable to the whole or any part of the rural area of the district, consistent with this Act, and with any rule, for the purpose of promoting or maintaining the health, safety and convenience of the inhabitants of such area and for the furtherance of the administration of the district under this Act.

(2) In particular, and without prejudice to the generality of the power conferred by sub-section (1), a board may, in the exercise of the said power make any bye-law described in this list below—

(a) regulating the erection, re-erection or material alteration of any building which abuts on or is adjacent to any public road or place, or property vested in His Majesty, or the board ;

(b) regulating the conditions on which permission may be given for the temporary occupation of, or the erection of temporary structures on, or for projections over, and public road or place or property vested in His Majesty, or the board ;

(c) regulating sanitation, conservancy, and drainage ;

(d) protecting from polluting and purifying all sources of water used for drinking or bathing purposes ;

(e) prohibiting the removal or use for drinking purposes of any water from any stream, well, tank, or other source where such

\* Clauses (m) and (n) were substituted for clause (m) by section 10 of Act XVI of 1934.

removal or use causes or is likely to cause, disease or injury to health, and preventing such removal or use by the filling in of any well, tank or other receptacle or by any other method that may be considered advisable ;

(f) prohibiting the deposit or storage of manure, refuse, carcases of animals, or other offensive matter in a manner prejudicial to the public health, comfort or convenience ;

(g) regulating the disposal of corpses by burning or burial ;

(h) regulating the excavation of earth and the filling up of excavations and depressions injurious to health or offensive to the neighbourhood ;

(i) regulating the removal of noxious vegetation ;

(j) regulating the disposal or destruction of materials likely to convey infection ;

(k) regulating slaughter-houses and offensive, dangerous or obnoxious trades, calling or practices, and prescribing fees to defray the expenditure incurred by a board for this purpose ;

(l) regulating poor-houses, orphanages, libraries, asylums, veterinary hospitals, markets, staging houses, inspection houses, public parks and gardens, encamping grounds, *sarais* and *paraos*, and other public institutions ;

(m) regulating fairs, agricultural shows, and industrial exhibitions held under the authority of a board ;

(n) prohibiting the obstruction of any streams, channels, or drains under the control of the board and providing for the removal of any such obstruction ;

(o) for demolishing, removing or securing dangerous buildings, trees or places ;

(p) providing for the destruction of unclaimed, diseased or rabid dogs and noxious animals ;

(q) providing for the regulation or prohibition of any description of traffic on any public road where such regulation or prohibition appears to the board to be necessary ;

(r) prohibiting or regulating any act which occasions, or is likely to occasion, a public nuisance for the prohibition or regulation of which no provision is made elsewhere by or under this Act ;

(s) providing for the registration of births and deaths and the taking of a census and for the compulsory supply of such information as may be necessary to make such registration or census effective ;

(t) for the protection from injury or interference of anything within the district being the property of His Majesty or of the board, or being under the control of the board ;

(u) prescribing conditions for the inspection of the minute books and assessment lists of the board ;

(v) prohibiting the discharge of the water of any sink, drain, steam engine or boiler, or of any filthy, offensive or injurious matter



into any river, tank or other source of water-supply or into any specified portion thereof ordinarily used for drinking or bathing purposes.

\*(w) providing for the inspection of weights and measures.

Cf. s. 298 sub-sections (1) and (2) excepting the lists of U. P. Municipalities Act. For bye-laws framed by a particular board see its resolutions and Notifications in Rules and Orders made by the Local Government under enactments applying to U. P.

**Bye-law must be consistent with this Act.**—A bye-law must conform to the provisions of the law under which it purports to have been made. 37 Cal. 454. If it alters or contradicts the law, it is inconsistent. 27 Bom. 221.

For Cl. (2) (a) see s. 298 (2) (a) U. P. Municipalities Act, *infra*.

**Material alteration.**—*What it is*:—See s. 178 (3) U. P. Municipalities Act *infra*. See also 37 I. C. 85 and 3 P. L. J. 33.

**Re-erection—what it is.**—See 3 P. L. J. 33 and also 38 I. C. 305.

See list I of s. 298 of the U. P. Municipalities Act of 1916.

**175.** In making a rule the Local Government, and in making a rule of bye-law the board with the sanction of the Local Government, may direct that a breach of it shall be punishable with fine which may extend to Rs. 100, and, when the breach is a continuing breach, with a further fine which may extend to five rupees for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

See s. 299 U. P. Municipalities Act.

**Continuing breach.**—See 16 A. L. J. 328 as noted under s. 307 (b) in the U. P. Municipalities Act.

**176.** (1) The power of the Local Government to make rules or regulations under this chapter is subject to the condition of the rules or regulations being made after previous publication and of their not taking effect until they have been published in the gazette.

(2) Any rule or regulation made by the Local Government may be general for all divisions or districts or for all divisions or districts not expressly excepted from its operation, or may be special for the whole or any part of any one or more than one division or district as the Local Government directs.

Cf. s. 300 U. P. Municipalities Act.

**Previous Publication.**—For definition, see s. 23 U. P. General Clauses Act 1904.

**177.** (1) The power of a board to make regulations under clauses (e) to (l) of sub-section (1) of section 173 shall be subject to the condition of the regulations not taking effect until they have been confirmed by the Local Government.

(2) The power of a board to make bye-laws shall be subject to the condition of the bye-laws being made after

\* Added by section 11 of Act XVI of 1934.

previous publication and of their not taking effect until they have been confirmed by the Local Government and published in the gazette.

(3) The Local Government in confirming a bye-law or regulation may make any change in its form that appears necessary.

(4) No alteration or rescission of a regulation made under clauses (e) to (l) of sub-section (1) of section 173 or of any bye-law by a board shall have effect unless and until it has been confirmed by the Local Government.

(5) The Local Government may, after previous publication of its intention, rescind any regulation or bye-law which it has confirmed, and thereupon the regulation or bye-law shall cease to have effect.

*Cf. s. 301 U. P. Municipalities Act.*

## CHAPTER XI. PROCEDURE.

**178.** Where any notice issued under any section of this Act or fixation of under any rule or bye-law requires an act to be reasonable time done for which no time is fixed by such section or for compliance, rule or bye-law, the notice shall specify a reasonable time for doing the same; and it shall rest with the court to determine whether the time so specified was a reasonable time within the meaning of this section.

*Cf. s. 302 U. P. Municipalities Act.*

This section embodies the general intention of the Legislature in the matter of notice in regard to rules sanctioned by the Act and has no reference to a notice prescribed by a regulation passed in exercise of the power conferred by s. 173; 7 O. W. N. 843 = 1930 Oudh 434 = 128 I. C. 732.

**179.** (1) Every notice or bill issued or prepared under any service of section of this Act or under any rule or bye-law notice, shall, unless it is in such section or rule or bye-law expressly provided, be served or presented—

(a) by giving or tendering the notice or bill, or sending it by post, to the person to whom it is addressed, or

(b) if such person is not found, then by leaving the notice or bill at his last known place of abode if within the jurisdiction of the board, or by giving or tendering the notice or bill to some adult male member or servant of his family, or by causing the notice or bill to be fixed on some conspicuous part of the building or land (if any) to which the notice or bill relates.

(2) When a notice under this Act or under a rule or a bye-law is required or permitted by or under this Act, or under a rule or a bye-law to be served upon an owner or occupier of a building or land, the service thereof, in cases not otherwise specially provided for in this Act, shall be effected either—

(a) by giving or tendering the notice, or sending it by post, to the owner or occupier, or if there be more owners or occupiers than one, to any one of them, or

(b) if no such owner or occupier is found, then by giving or tendering the notice to an adult male member or servant of his family, or causing the notice to be fixed on some conspicuous part of the building or land to which the same relates.

(3) Whenever the person on whom a notice or bill is to be served is a minor, service upon his guardian or upon an adult male member or servant of his family shall be deemed to be service upon the minor.

*Cf. s. 303 U. P. Municipalities Act.*

**Service of notice.**—The provisions relating to the service of notice are subject only to such other provisions as may be found in any section, rule or bye-law and they are not subject to any provision made under a regulation. If reasonable time is allowed to a person on whom notice is served for the purpose of doing the work required of him by the notice and if the notice has been served in one of the modes prescribed by this Act, the intention of the Legislature is satisfied. 1930 Oudh 434 = 7 O. W. N. 843.

**130.** No notice or bill shall be invalid for defective form. defect of form.

*Cf. s. 305 U. P. Municipalities Act.*

**131.** If a notice has been given under the provisions of this Act Disobedience to or under a rule or bye-law to a person requiring notice issued to him to execute a work in respect of any property, individual. moveable or immovable, public or private, or to provide or do or refrain from doing anything within a time specified in the notice, and if such a person fails to comply with such a notice, then—

(a) the board may cause such work to be executed or such thing to be provided or done, and may recover all expenses incurred by it on such account from the said person in the manner provided in Chapter VII; and further;

(b) the said person shall be liable, on conviction before a Magistrate, to a fine which may extend to one hundred rupees, and, in case of a continuing breach, to a further fine which may extend to five rupees for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

*Cf. s. 307 U. P. Municipalities Act.*

**132.** Unless otherwise expressly provided, no court shall take cognizance of any of the offences punishable under this Act or under any rule or bye-law, except on the complaint of, or upon information received from the board or some person authorized by the board by general or special order in this behalf.

*Cf. s. 314 U. P. Municipalities Act infra in Vol. II and see the rulings quoted thereunder.*

**133.** (1) The chairman of a board may, either before or after the institution of proceedings, compound an offence against this Act or a rule or bye-law, except the offences against any rules made under section 172

with reference to the matters specified in section 26, provided that no offence shall be compoundable which is constituted by failure to comply with a written notice issued by the board, or on behalf of the board, unless and until the notice has been complied with, in so far as compliance is possible.

(2) When an offence has been compounded the offender, if in custody, shall be discharged and no further proceedings shall be taken against him in respect of the offence so compounded.

(3) Sums paid by way of composition under this section shall be credited to the district fund.

See s. 315 U. P. Municipalities Act *infra* in Vol. II.

**184.** If through an act, neglect or default on account whereof a person has incurred a penalty imposed by or under this Act any damage to the property of the board has been caused, the person incurring such penalty shall be liable to make good such damage as well as to pay such penalty; and the amount of damage shall, in case of dispute, be determined by the magistrate by whom the person incurring such penalty is convicted, and on non-payment of such amount on demand the same shall be levied by distress and such magistrate shall issue his warrant accordingly.

*Cf. s. 316 U. P. Municipalities Act. infra.*

**185.** Every police officer shall give immediate information to the board of an offence coming to his knowledge which has been committed against this Act or any Act wherein or whereunder provision is made for the fine being credited to the district fund, or against any rule made under any of the said Acts; and shall be bound to assist all members, officers and servants of the board in the exercise of their lawful authority.

*Cf. s. 317 U. P. Municipalities Act.*

**186.** (1) Any person aggrieved by any order or direction made by a board under the powers conferred upon it by section 95 or under a bye-law made under clause (k) of sub-section (2) of section 174 may within 80 days from the date of such direction or order, exclusive of the time requisite for obtaining a copy thereof, appeal to such officer as the Local Government may appoint for the purpose of hearing such appeals or any of them or, failing such appointment, to the District Magistrate:

Provided that if, in the latter case, the District Magistrate be himself a member of the board, the appeal shall lie to the Commissioner.

(2) The appellate authority may, if it thinks fit, extend the period allowed by sub-section (1) for appeal.

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(3) No appeal shall be dismissed or allowed in part or whole unless reasonable opportunity of showing cause or being heard has been given to the parties.

See s. 318 U. P. Municipalities Act. *infra*.

Costs.

187. (1) The court deciding the appeal shall have power to award costs at its discretion.

(2) Costs awarded under this section to the board shall be recoverable by the board as if they were arrears of a tax due from the appellant.

(3) If the board fails to pay any costs awarded to an appellant under this section within ten days after the date of the communication of the order for payment thereof, the court awarding the costs may order the person having the custody of the balance of the district fund to pay the amount.

*Cf.* s. 320 U. P. Municipalities Act and s. 130 of this Act.

Finality of order of appellate authority.

188. (1) No order or direction referred to in section 186 shall be questioned in any other manner or by other authority than is provided therein.

(2) The order of the appellate authority confirming, setting aside or modifying any such order or direction shall be final.

Provided that it shall be lawful for the appellate authority, upon application, and after giving notice to the other party, to review any order passed by him in appeal by a further order passed within three months from the date of his original order.

*Cf.* s. 321 U. P. Municipalities Act *infra*.

This section bars a Civil Suit in respect of order or direction referred to in s. 186; 1929 All. 912.

189. When an order of the kind specified in section 186 is subject to appeal and appeal has been instituted against it, all proceedings to enforce such orders and all prosecutions for a breach thereof may, by order of the appellate authority, be suspended pending the decision of the appeal, and, if such order is set aside on appeal, disobedience thereto shall not be deemed to be an offence.

*Cf.* s. 322 U. P. Municipalities Act *infra*.

190. (1) Should a dispute arise touching the amount of compensation which the board is required by this Act to pay, it shall be settled in such manner as the parties may agree, or in default of agreement by the Collector upon application made to him by the board or the person claiming compensation.

(2) Any decision of the Collector awarding compensation shall be subject to a right of the applicant for compensation to require reference to the District Judge in accordance with the procedure set forth in section 18 of the Land Acquisition Act, 1894.

(3) In case in which compensation is claimed in respect of land, the Collector and the District Judge shall, as far as may be, observe the procedure prescribed by the said Act for proceedings in respect of compensation for the acquisition of land acquired for public purposes.

*Cf. s. 324 U. P. Municipalities Act infra.*

**191.** (1) Should a dispute arise between a board and any other local authority on any matter in which they are jointly interested, such dispute shall be referred to the Local Government, whose decision shall be final.

(2) The Local Government may regulate by rule made under section 172 the relations to be observed between boards and other local authorities in any matter in which they are jointly interested.

*Cf. s. 325 U. P. Municipalities Act infra.*

**192.** (1) No suit shall be instituted against a board or against a member, officer or servant of a board, in respect of an act done or purporting to have been done in its or his official capacity, until the expiration of two months next after notice in writing has been, in the case of a board, left at its office, and, in the case of a member, officer or servant, delivered to him or left at his office or place of abode, explicitly stating the cause of action, the nature of the relief sought, the amount of compensation claimed, and the name and place of abode of the intending plaintiff, and the plaint shall contain a statement that such notice has been so delivered or left.

(2) If the board, member, officer or servant, has before action is commenced, tendered sufficient amends to the plaintiff, the plaintiff shall not recover any sum in excess of the amount so tendered and shall also pay all costs incurred by the defendant after such tender.

(3) No action such as is described in sub-section (1) shall, unless it is an action for the recovery of immovable property or for a declaration of title thereto, be commenced otherwise than within six months next after the accrual of the cause of action.

(4) Provided that nothing in sub-section (1) shall be construed to apply to a suit where the only relief claimed is an injunction of which the object would be defeated by the giving of the notice or the postponement of the commencement of the suit or proceeding.

*Cf. s. 326 Municipalities Act and see notes thereunder.*

A building contractor sued the board for the price of work done under the contract. The board contested on the ground of want of notice required by s. 192 (1) and time-bar under s. 192 (3). Held the suit was not barred by the section as it was not instituted in respect of an act done by the board but done by the plaintiff and that the article 56 of the Limitation Act would apply. 109 I. C. 639 = 1928 Oudh 297 = 5 O. W. N. 530 ; 1934 All. 458 = 1934 A. L. J. 1189.

Defendant member of Board—suit against him by the Board in respect of act done by him in his official capacity—defendant is entitled to

protection under s. 192. The fact that the plaintiff is Board is immaterial. The protection is for a defendant and does not take into account the status of the plaintiff. 1933 All. 104 = 143 I. C. 460 = 1932 A. L. J. 1081. Act admitted by the plaintiff to have been done by defendant in official capacity in trial court—Admission not withdrawn in first appeal—High Court refused to allow plaintiff to raise the plea that the act was not done in official capacity. *Ibid.*

Suit by a contractor for work done—limitation of 6 months under s. 192 (3) does not run from the date on which work was completed but from the date of the accrual of cause of action *i. e.*, from the date on which negotiations regarding the payment have broken down. 1934 All. 458.

The claim brought by a contractor to recover amounts due to him on a private contract with the board will be governed by the provisions of the Limitation Act and not by the 6 months rule prescribed in this section—The word “act” includes illegal omission. 1936 All. 18 (F. B.) = 160 I. C. 226 = 58 All. 569.

\*192-A. No civil court shall in the course of any suit grant any temporary injunction or make any interim order,—

(a) restraining any person from exercising the powers or performing the functions or duties of a member, chairman, vice-chairman, officer or servant of a board or of a committee or sub-committee of a board on the ground that such person has not been duly elected, nominated, or appointed as such member, chairman, vice-chairman, officer or servant, or

(b) restraining any person or persons or any board or committee or sub-committee of a board from holding any election, or from holding any election in any particular manner.

## CHAPTER XII. SUPPLEMENTARY.

Delegation of powers by the Local Government.

193. The Local Government may, by notification, delegate to the Commissioner, in respect of any specified board or boards in his division, any one or more of the powers vested in it by this Act.

See s. 327 U. P. Municipalities Act *infra*. For Notification see Appendix to this Act at the end.

Facility for inspection of minute books and assessment lists.

194. The minute books of the board and the assessment lists of the board shall be open to inspection free of charge by any tax-payer or elector under conditions to be prescribed by bye-law in this behalf.

See s. 328 U. P. Municipalities Act *infra*.

Provision for publicity of rules, regulations, and bye-laws.

195. Books containing every rule, regulation and bye-law shall be kept in the offices of the board and shall be open during the ordinary hours of business, to inspection free of charge by any person and shall be for sale to the public at such offices at a reasonable price to be specified by bye-law in this behalf.

See s. 329 U. P. Municipalities Act *infra*.

\* Section 192-A was added by section 2 of Act VI of 1934.

**196.** A copy of any receipt, application, plan, notice, order, entry in a register or other document in the possession of a board shall, if duly certified by the legal keepers of records of boards, or thereof or other person authorized in this behalf, be received as *prima facie* evidence of the existence of the entry on document and shall be admitted as evidence of the matters and transactions therein recorded in every case, where, and to the same extent as, the original entry or document would, if produced, have been admissible to prove such matters.

See s. 330 U. P. Municipalities Act *infra* and notes thereunder.

**197.** No officer or servant of a board shall in any legal proceeding to which a board is not a party be required to produce any register or document, the contents of which can be proved under the preceding section by a certified copy, or to appear as a witness to prove the matters and transactions recorded therein unless by order of the court made for special cause.

*Cf.* s. 331 U. P. Municipalities Act *infra* and notes thereunder.

Except in case in which the court requires original registers or other documents for some special cause to be recorded in the court's order summoning the document, *e. g.*, to decide a question of interpretation, forgery etc. copies of such documents, duly certified by an authorized officer of the board, shall be accepted by the court as sufficient for purposes of evidence. *Vide* G. O. No. 587/IX-95 dated April 20, 1933.

**198.** Any member of a board may inspect any work, or institution, constructed or maintained, in whole or part, at the expense of the board, and with the previous sanction of the chairman any register, book, accounts or other documents in the office of the board.

*Cf.* s. 332 U. P. Municipalities Act.

**199.** Nothing in this Act shall affect any provision of the Indian Railways Act, 1890, or of the United Provinces Village Sanitation Act, 1892, or any rule made under those Acts.

*Cf.* s. 335 U. P. Municipalities Act.

**200.** For the purpose of holding the first elections of members of boards after the commencement of this Act, the following persons only shall, notwithstanding anything contained in this Act, be qualified as electors, namely,—

every person whose name was registered in the year 1920 on the electoral roll of a general constituency of the United Provinces Legislative Council and who possessed any of the qualifications specified in clauses (d), (e), (f), (g), (h), or (i) of paragraph 8 of Schedule II of the United Provinces Electoral Rules ;



Provided that in the case of a person qualified under any of the aforesaid clauses (d), (e), (f), (g), or (h), the land, on which the qualification is based, is situated within the rural area; and that in the case of a person qualified under the aforesaid clause (i) he ordinarily resides within the rural area.

201. (1) For the purpose of holding the first elections of members of boards after the commencement of this Act for purpose of the Collector shall as soon as may be after the commencement of this Act or, if the Local Government so directs, prior to such commencement, cause to be prepared two separate lists of the electors for each circle, namely,—

(a) a general electoral roll showing all qualified non-Muslim electors,

(b) a Muslim electoral roll showing all qualified Muslim electors.

(2) Subject to rules made by the Local Government under section 26, the following persons are entitled to be entered in the electoral rolls prepared under this section for a circle, namely,—

every person whose name was registered in the year 1920 in that portion of the electoral roll of a general constituency of the United Provinces Legislative Council which appertains to the circle and who is qualified as an elector under section 200.

(3) No person shall be entitled to enrolment in more than one electoral roll in the same district, notwithstanding that he may possess qualifications for enrolment in more than one circle in the same district.

(4) When a Muslim constituency consists of more than one circle, the Muslim electoral rolls of all the circles included in the constituency shall together form the Muslim electoral roll of the constituency.

## SCHEDULE I.

### THE POWERS AND FUNCTIONS OF A BOARD.

[Sections 67 (1) and 68 (1) (a).]

Section.	Power or duty.	Remarks.
7	To direct that a casual vacancy be left unfilled till the next ordinary election.	
28	To allow remuneration to a member.	
31 (1) (a)	To accept as satisfactory the explanation of a member for absence from meetings.	
33	To institute a suit against a member.	
34 (2) (f)	To fix the amount up to which a member may be interested in occasional sales to the board.	

## SCHEDULE I.—(continued.)

Section.	Power or duty.	Remarks.
35	To elect a chairman.	
42	To require the chairman to furnish reports, etc.	
44	To elect or accept the resignation of a vice-chairman.	
55 (5)	To modify or cancel a resolution.	
*56 (1)	To appoint and remove members of the Finance Committee other than the chairman.	
56 (2)	To appoint and remove members of committees.	
56 (3)	To establish and appoint the members of advisory committees.	
57	To appoint persons other than members of the board to committees† except the Finance Committee.	
58	To fill up vacancies in committees.	
59 (1)	To appoint the chairman of a committee‡ other than the Finance Committee.	
61	To call for returns, etc., from a committee.	
62 (1)	To delegate powers and duties to tahsil committees.	
62 (2)	To allot funds to tahsil committees.	
63	To appoint joint committees and to vary or rescind any written instrument by virtue of which a joint committee has been appointed.	
†63-A (2)	To appoint an education committee.	
†63-A (5)	To elect members of the board to be members of the education committee.	
*63-A (12)	To remit for reconsideration any resolution of the education committee.	
64 (1)	To sanction contracts for which budget provision does not exist, or involving a value exceeding such amount as may be fixed by rule.	
64 (2) & (3)	To empower a committee or officer or servant of the board to sanction other contracts.	
65 (2) (b)	To empower a person to execute a contract.	May be delegated.
§65-A (2) (a)	To sanction contracts for new educational buildings or for special repairs to existing educational buildings.	

\* Original figures 56 (1) and 56 (2) were renumbered 56 (2) and 56 (3) and the present figures 56 (1) and the entry against the same in column 2 were inserted by section 15 (i) of Act XXI of 1934.

† The words "except the Finance Committee" and "other than the Finance Committee" were added by section 15 (ii) and (iii) of Act XXI of 1934.

‡ Added by section 30 of Act X of 1932.

§ Added by section 30 of Act X of 1932.

## SCHEDULE I.—(continued)

Section.	Power or duty.	Remarks.
63	To delegate powers and duties conferred or imposed on a board.	
70	To appoint a secretary.	
71	To punish or dismiss a secretary.	
72	To appoint officers whose appointment is obligatory.	May be delegated.
73	To appoint a person to officiate as an officer to whom section 70 or section 72 applies.	May be delegated.
77	To require the secretary, etc., to furnish returns, etc.	May be delegated.
80	To determine the number and salaries of staff in addition to obligatory minimum.	
81	To appoint one person to discharge the duties of two or more offices.	
82	To appoint and dismiss the engineer and the tax officer of the board.	†****
83 (a)	To prohibit the employment of temporary servants for any particular work.	
86 (2)	To establish a provident fund.	
86 (3)	To grant a gratuity or compassionate allowance or to grant or purchase an annuity.	
(4) & (5)		
92 (j)	To declare expenditure to be an appropriate charge on the district fund.	
94	To co-operate with local authorities.	
95	To issue a notice for the removal or alteration of a projection, when compensation is payable.	
97	To make, alter, divert or close a public road, to provide building sites thereon, to take steps to acquire land for such purposes, and to sell or dispose of land so acquired.	
108	To impose a tax.	
115	To frame proposals for a tax.	
116	To pass orders on objections and to modify proposals, etc.	
119	To direct the imposition of a tax.	
121	To abolish or alter a tax.	
124 (1)	To exempt from taxation.	
& (2).		
125	To submit an explanation to the Local Government and to remove defects in a tax.	
145	To invest or place any portion of the district fund in deposit.	
148	To fix fees.	
149	To impose fees or tolls in public markets.	
150	To request the Local Government to acquire land.	

\* Substituted for the words "To appoint, punish or dismiss, etc. any servant of the board by section 30 of Act X of 1932.

† Deleted by section 30 of Act X of 1932.

## SCHEDULE I.—(concluded)

Section.	Power or duty.	Remarks.
151	To undertake the management or control of property entrusted to the board.	
152	To manage, control and administer, and hold in trust the funds of public institutions	
154	To transfer any property vested in the board.	
155	To make compensation out of the district fund.	
158	*To discuss and pass or reject a budget as a whole or reduce or omit any item or items of expenditure.	
173	To make regulations.	
174	To make bye-laws.	
175	To direct that breach of bye-laws shall be punishable with fines.	
General	Any power, duty or function which any rule requires to be exercised, performed or discharged by the board itself by means of a resolution.	

## SCHEDULE II.

## SCHEDULED POWERS OF SECRETARY.

[Sections 74 (b) and 75 (1) a.]

†82	Power to appoint, grant leave of absence, to punish, dismiss, transfer and control servants of board on a monthly salary of Rs. 25 or less.	
86 (1)	To pay leave allowance to officer or servant.	
95	To issue a notice for the removal of a pro-	Appealable.
(in part)	jection in a case where no compensation is payable.	
96	To issue a notice for the removal of accidental obstructions.	
99 (1)	To require private wells, etc., to be cleansed.	
103	To apply to the Collector to recover rent of land.	
105	To charge fees for the use or occupation of immovable property vested in, or entrusted to the management of the board and to levy or recover such charges.	
106	To charge fees for licences, sanctions, and permissions.	
126	To call for information affecting liability to taxation.	

\* Substituted by section 15 (iv) of Act XXI of 1934 for the words "To pass a budget or vary or alter a budget".

† Inserted by section 31 of Act X of 1932.

## SCHEDULE II.—(concluded)

Section.	Power or duty.	Remarks.
133	To present bills for taxes or other dues.	
134	To cause a notice of demand to be served.	
139 (1)	To sell goods distrained.	
& (2).		
139 (3)	To receive applications for a refund and to make a refund.	
185	To receive information from a police officer.	

SCHEDULE III.  
REPEALED ENACTMENTS.

Year.	Number.	Short title or subject.	Extent of repeal.
1906	III	The United Provinces District Boards Act, 1906.	The whole Act.
1915	II	The United Provinces District Boards (Amendment) Act, 1915.	Ditto.
1914	I.	The United Provinces Local Rates Act, 1914.	Section 8.

## APPENDIX.

Containing rules\* framed by the Local Government and printed in the District Board Manual.

## DISTRICT BOARD ELECTION RULES.

## PART I.

## Electoral Rolls.

**Constituencies.** 1. The number of elected members of the board shall be as specified for each district in schedule I.

2. The elected members shall be elected by the constituencies specified in schedule II.

3. In the case of a Muslim constituency extending over circles included in more than one tahsil, the District Magistrate shall direct to which tahsil the constituency shall be deemed to pertain for the purpose of these rules.

4. The District Magistrate shall for each circle fix one or more polling stations within the circle as he thinks necessary. When more than one polling station is fixed for a circle, the District

\* As amended to date.

Magistrate shall divide the circle into as many polling areas as there are polling stations.

5. (1) On or before the 1st September (or, in the case of the district boards of the Kumaun division, the 1st July) next preceding the general election, the District Magistrate shall appoint for each tahsil a person, hereinafter called the returning officer, to perform all or any of the duties of the returning officer under these rules in respect of the constituencies into which the area of the tahsil is divided or which pertain to the tahsil. The returning officer shall be appointed by name or by office, and public notice of the appointment shall be made at the office of the tahsil. In the case of a Muslim constituency containing circles included in more than one tahsil, the District Magistrate shall appoint the returning officer of any one of the tahsils to be the returning officer of the whole constituency.

(2) If the returning officer first appointed becomes incapable of acting, the District Magistrate shall appoint another person in his place.

6. Before the 1st September (or, in the case of the district boards of the Kumaun division, the 1st July) next preceding the general election of the members of the board the District Magistrate shall cause an electoral roll to be prepared for each constituency.

**Note 1.**—To ensure that the electoral rolls are ready by September 1, their preparation should be taken in hand in the beginning of June (in Kumaun in the beginning of April) or earlier if considered necessary.

**\*Note 2.**—The travelling allowance of all officials, other than those of the central and this Government, who are engaged in election work will be paid by the district board from their budget provisions for the purpose. The travelling allowance of Government officials will be met from the same head as their pay.

7. The District Magistrate shall cause to be entered on the roll the names of all persons qualified under section 8 (1) and section 8 (2) (a) and (b) of the Act. For the purpose of determining any claim to a qualification under this rule the entries in the land revenue records of the fasli year preceding the elections shall be conclusive evidence of the facts stated therein.

8. For the purpose of the preparation of the roll the chairman shall on or before such date as the District Magistrate may appoint furnish the District Magistrate with a list of persons assessed to a tax on circumstances and property; and the District Magistrate shall then cause their names to be entered in the roll.

9. Persons qualified for entry on the electoral roll under section 8 (2) (a) and (e) should apply to the District Magistrate before September 1, for the entry of their names and furnish such proof of qualification as he may require.

**Note 1.**—Persons assessed to income-tax may obtain certificates of payment from an income-tax officer free of costs.

**Note 2.**—For purposes of section 8 (2) (c) the following examinations in Indian vernaculars and classical languages have been recognized by Government :—

(a) the language examination in advanced Urdu and Hindi conducted by the Registrar of Departmental Examinations, United Provinces, as an examination of proficiency in Indian vernaculars, and

(b) the Prathma, Madhyama, Shastri, Acharya examinations conducted by the Registrar of Government Sanskrit College Examinations, United Provinces, and the Munshi, Maulvi, Alim and Fazil Examinations conducted by the Registrar of Arabic and Persian Examinations, United Provinces, as the examination of proficiency in classical language.

**Note 3.**—The Pravesika, Madhyama, Shastri, Dharmashastri, Bhastna-charya and Dharmacharya Examinations conducted by the Benares Hindu University are recognized by it as examinations of proficiency in a classical language.

**Note 4.**—The following examinations are recognized by the Government as equivalent to the School Leaving Certificate (now High School) examination :

(a) the Entrance examination ;

(b) the School Final examination of the Allahabad University ;

(c) the Admission examination of the Benares Hindu University ;

(d) the High School examination of the Aligarh Muslim University ;  
and

(e) the Cambridge School Certificate examination.

10. The electoral roll shall contain the name and father's name of every person entitled to be registered as an elector, and also his address and the qualification which entitles him to be so entered.

11. (1) When property is held or payments are made jointly by the members of a joint family or joint tenancy or by a company registered under the Companies Act, the family or tenancy or company shall be adopted as the unit for deciding whether a qualification exists as set forth in section 8 of the Act, other than a qualification under clause (e) of sub-section (2) of section 8 ; and, if it does exist, the person qualified shall, in the case of a Hindu joint family, subject to the provisions of the fifth sub-section of this rule, be the member nominated in that behalf by the majority of the family ; or if no member is thus nominated, the manager of the family, and in other cases shall be the member nominated in this behalf by the family or tenancy concerned ; or, in the case of a company, the person duly authorized by the company in this behalf by a power of attorney.

(2) The nomination of a representative under this rule shall be made by notice in writing to the returning officer in the same way as claim or objection under these rules.

(3) A person may be qualified either in his personal capacity or in the capacity of representative of a joint family or joint tenancy or company, but not in both capacities.

(4) No person shall be qualified as an elector as a representative of more than one joint tenancy.

(5) If a member of an undivided family is enrolled under clause (a) of sub-section (1) of section 8 in virtue of the share of land to which he would on partition be entitled; that share shall be deducted from the land owned by the undivided family for the purpose of calculating whether the undivided family is qualified; and if the undivided family is qualified, such member shall not represent the family nor take part in the nomination of the representative of the family.

11-A. In areas outside the hill patts of Kumaun when land which is assessed to land revenue amounting to not less than Rs. 25 per annum is recorded as the property of a deity or of a temple, shrine or mosque, or as the subject of a waqf, the trustee of such land shall, subject to the provisions of sections 9, 10, 11, 12 and 13 of the Act, be enrolled as an elector and have a right to vote and to be elected as a member of a board, as if he were the owner of the land.

11-B. In the hill patts of Kumaun when a fee simple estate or land which is assessed to land revenue or to cesses of any amount is recorded as the property of a deity or of a temple, shrine or mosque, or as the subject of a waqf, the trustee of such estate or of such land shall, subject to the provisions of sections 9, 10, 11, 12 and 13 of the Act, be enrolled as an elector and have a right to vote and to be elected as a member of a board, as if he were the owner of the estate or land.

12. (1) The District Magistrate shall cause copies of the electoral roll of each constituency, as prepared under the preceding rules, to be fixed up at the office of the tahsil concerned and also at the polling station, and to be kept so fixed and to remain open for inspection from the 1st September to the 1st October or, in the case of the district boards of the Kumaun division, (the 1st July to the 1st August) next preceding the general election. The cost of preparing such number of copies of the roll as the District Magistrate may direct to be prepared shall be borne by the board.

(2) Copies of the roll shall be prepared in Urdu or Nagri or in both as the District Magistrate may direct.

(3) The chairman shall provide for the safe custody of the copies of the roll which are fixed at polling stations.

(4) The copies of the roll shall be open for inspection and extracts may be taken of any part of the roll.

13. Any person whose name is not entered in the electoral roll and who claims to have it inserted therein, or any **Claims and objections.** person whose name is on the roll and who objects to the inclusion of the name of any person in the electoral roll, may, on or before 1st October (or, in the case of the district boards of the Kumaun division, the 1st August preceding the general election, give notice in writing to the returning officer of his claim or objection.



14. Every person making a claim or objection must do so on a separate petition which shall be presented in duplicate to the returning officer, either by such person himself or by the agent authorized by a duly stamped power-of-attorney.

A petition of claim or objection need not be presented on watermarked paper, nor is any stamp required.

15. The returning officer shall cause claims or objections to be published by fixing up on or before the 5th October (or, in the case of the district boards of the Kumaun division, the 5th August) at the office of the tahsil a list of the claims or objections made in each constituency pertaining to the tahsil.

16. The returning officer shall, at such place and such time between the 15th and 22nd October (or, in the case of the district boards of the Kumaun division, the 15th and 22nd August) as he may appoint in this behalf, hear all claims and objections which have been made. And after such inquiry and after hearing such persons as to him may appear necessary he may order the amendment of the electoral roll.

17. The District Magistrate may, at any time not exceeding 15 days after an order has been passed under the preceding rule, of his own motion, or on application being made to him within five days of the date of such order, review the order and make any consequent correction in the electoral roll.

18. Subject to any correction in any electoral roll enjoined by the District Magistrate (a) the orders made by the returning officers shall be final, (b) the electoral roll shall be amended in accordance with these orders, and (c) the electoral roll so amended shall not be altered so long as it continues in operation :

Provided that the District Magistrate may, while an electoral roll is in operation, order the removal therefrom of the name of any person who is dead or who has become disqualified under section 9 of the Act, or in the case of a person who is enrolled in more than one electoral roll in the same district from all such rolls except one, to be selected either by such person or by the District Magistrate if such person fails to intimate his selection to the District Magistrate, or order the correction of any clerical mistake or printing error in the roll.

\*Provided also that the District Magistrate shall on application made or on information received may direct the entry in the electoral roll of the name of any person whose name could not be enrolled due to any disqualification existing at the time of the revision of the list if he is satisfied that such disqualification has ceased to exist.

19. The electoral roll made and revised under these rules shall come into operation on the 10th November (or, in the case of the district boards of the Kumaun division, the 10th September), and shall on that date be fixed up at the office of the tahsil and shall

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\* Added by Notification No. Un-official 460 (2)/IX-421 dated August 25, 1938.

remain so fixed up and shall continue in operation until a new electoral roll is completed.

An electoral roll once prepared continues in force till a fresh roll comes into effect. Elections held under a six years' old roll upheld. 1930 Mad. 954 = 1930 M. W. N. 676 = 129 I. C. 240.

## PART II.

### NOMINATIONS.

20. The nomination of a candidate shall be made by a nomination paper, which shall be in the form attached to these rules, and shall be signed or subscribed by two electors as proposer and seconder, whose names are entered on the electoral roll of the constituency in which the candidate seeks election.

21. An elector who desires to be nominated as a candidate shall on or before the 15th November (or, in the case of the district boards of the Kumaun division, the 15th September),—

(a) deliver or cause to be delivered to the returning officer a written application for a nomination paper, and shall in the application indicate in which constituency he seeks election; and

(b) deposit or cause to be deposited with the returning officer the sum of Rs. 50 in cash or in Government promissory notes of equal value at the market rate of the date.

22. On such date and such time as the District Magistrate may appoint the proposer and seconder of an elector who has applied for a nomination paper shall appear at the office of the tahsil before the returning officer appointed for the constituency in which the candidate seeks election. The proposer shall bring with him either the candidate in person or a written declaration signed by the candidate and stating that he assents to be nominated.

23. The returning officer shall, in the presence of the proposers and seconders, and of such candidates as attend, proceed to pass orders on the applications received under rule 21. If after such summary inquiry and after taking such evidence as he may think necessary, as to the identity of the proposer and seconder and as to the identity of candidate if he attends, or as to the authenticity of his declaration if he does not attend, the returning officer is satisfied that the name of the candidate is enrolled in a circle which, under section 12 (1) of the Act, entitles the elector to be a candidate for election in the constituency that he assents to be nominated and that his proposer and seconder are electors in the constituency, and if the deposit prescribed under rule 21 has been made, he shall fill up the entries in the nomination papers and shall obtain the signature thereto of the proposer and seconder and also of the candidate if he attends. He shall thereupon declare the elector to be duly nominated as a candidate for the constituency.

The sanctity of a nomination paper accepted by the Returning Officer can be questioned after the election. 1926 Mad. 396 = 92 I. C. 119.

24. If an elector has applied for a nomination paper in respect of more than one constituency pertaining to the tahsil the returning

officer shall require the elector or his proposers and seconders to state for which constituency he desires to be nominated and shall prepare the nomination paper for that constituency in the manner prescribed under the preceding rule.

25. If the returning officer is not satisfied as to the identity of the proposer or of the seconder or of the candidate or as to the authenticity of the candidate's declaration, or if the candidate is absent and no declaration on his part is presented, or if the name of the elector is not enrolled in his circle which under section 12 (1) of the Act entitles the elector to be a candidate for election in the constituency, or if the proposer and seconder are not electors of the constituency, or if no deposit has been or is made under rule 21, the returning officer shall refuse to prepare the nomination paper and shall briefly record his reasons on the application received under rule 21. He shall then return the deposit, if any, to the persons by whom it was made. In case an objection is made the elector concerned may be allowed to rebut it not later than the next day but one following the date of hearing, and the returning officer shall record his decision on the date to which the proceedings have been adjourned.

The function of the Returning Officer in deciding a question as to the eligibility of a candidate for election is in the nature of a judicial function and his decision is in the nature of a judicial decision. 1924 Cal. 761=51 Cal. 279.

26. On his own motion or on application being made to him within three days after the order has been passed the District Magistrate may, within seven days of the passing of the original order, revise any order passed by the returning officer under rules 23-25.

27. If a candidate who has been duly nominated dies before the date appointed for taking of a poll the District Magistrate shall call for fresh nominations as if for a new election, and may also, if necessary, fix a fresh date for the poll, if any, in accordance so far as possible with rule 34, provided that no fresh nomination shall be necessary in the case of a candidate who stood nominated at the time. The deposit made under rule 21 shall be returned to the legal representative of the candidate or otherwise to the person by whom it was made.

28. A candidate may withdraw his candidature by notice in writing delivered to the returning officer within seven days from the date of his nomination. The deposit made under rule 21 shall then be returned to the person by whom it was made. A candidate who has withdrawn his candidature shall not be allowed to cancel his withdrawal or to be re-nominated as a candidate for the same election.

29. If a candidate withdraws his candidature otherwise than under rule 28 the deposit paid at his nomination shall be forfeited to the board.

30. If a candidate is not elected and the number of votes polled by him does not exceed one-eighth of the total number of votes polled, the deposit shall be forfeited to the board. For the purpose of this rule the number of votes polled shall be deemed to be the

number of voting papers other than spoiled voting papers and tendered voting papers.

31. A deposit which has not been returned to the candidate or forfeited under the preceding rules shall be returned to the candidate or to the person who has made the deposit on his behalf as soon as may be after the publication of the result of the election in the gazette.

32. If no more than one candidate is duly nominated for a constituency, or if before the date fixed for the poll no more than one duly nominated candidate remains who has not withdrawn his candidature, he shall be deemed to be elected and shall be so declared by the returning officer.

33. If no candidate is duly nominated the District Magistrate shall call for fresh nominations for the vacancy to be made upon a fixed date, and may also, if necessary, fix a fresh date for the poll, if any, in accordance so far as possible with rule 34. When fresh nominations have been called for but no candidate has been duly nominated on or before the date fixed on this behalf the District Magistrate may nominate a candidate after satisfying himself that the candidate assents to the nomination and is qualified for election in the constituency, and such candidate shall be deemed to be duly nominated and elected.

34. (1) The District Magistrate shall fix the date on which and the hours during which the poll, if any, shall be taken, such date to be at least fourteen days after the date fixed for nominations under rule 22. In a general election, the polls in general constituencies shall be held on the same date throughout the district, and the polls in Muslim constituencies shall also be held on the same date throughout the district, but different dates shall be fixed for the polls in general constituencies and for those in Muslim constituencies, unless the previous sanction of the Local Government has been obtained to the taking of the polls in both classes of constituencies on one and the same date.

(2) On or before the 1st November (or, in the case of the district boards of the Kumaun division, the 1st September) the District Magistrate shall cause to be fixed up at the office of each tahsil a public notice showing—

(a) the dates and times fixed by him under this rule and under rule 22 for each constituency the whole or a portion of which lies within the tahsil; and

(b) the polling station fixed by him for each circle in the tahsil.

### PART III

#### CONDUCT OF ELECTIONS.

**Arrangements for polling.** 35. (1) If two or more candidates have been duly nominated for a constituency and have not withdrawn their candidature before the date fixed for the election a poll shall be taken.

(2) The returning officer shall, as soon as may be after the candidates have been nominated, cause to be fixed up at the polling station

or stations of the constituency a notice showing the names of the candidates for the constituency.

(3) If at any time before the date fixed for the election not more than one candidate remains who has not withdrawn his candidature that candidate shall be deemed to be duly elected and the returning officer shall close the proceedings for taking the poll and shall declare the candidate to be duly elected.

36. The District Magistrate shall appoint as many polling officers and polling clerks as may be required for the recording of votes under these rules, and shall from among the polling officers appoint one officer as presiding officer to preside over the election at each polling station.

37. The District Magistrate shall cause the names of the candidates for each constituency to be entered in voting papers in the form attached to these rules and shall supply the presiding officer with a sufficient number of voting papers and with copies of the electoral roll of the constituency, and with such other papers, ballot boxes and materials as may be necessary for the proper conduct of the election. When elections in a general and a Muslim constituency are being held simultaneously at a polling station separate ballot box or boxes shall be provided for each constituency and shall be distinctively marked. All expenditure incurred under this rule shall be borne by the district board.

38. (1) Where a constituency includes more than one polling area the District Magistrate shall cause the electoral roll of the constituency to be divided into portions corresponding to the several polling areas.

(2) Where at any polling station one or more polling officers are appointed in addition to the presiding officer the returning officer shall so divide the electoral rolls of the polling area between the polling officers as to provide most conveniently for the recording of votes by the electors registered on the rolls.

39. The presiding officer shall keep order at the polling station, shall see that the election is fairly conducted, shall regulate the number of electors to be admitted at one time, and shall exclude all other persons except the polling officers, the police and other persons on duty, the candidates and as many polling agents of each candidate as there are polling officers, and such other persons as the presiding officer may from time to time admit for the purpose of identifying electors: provided that no polling agent shall be admitted who does not produce written authority from his candidate to act in that capacity.

**Note.**—The written authority given to a polling agent as required by this rule need not be on stamped paper.

40. Every ballot box shall be so constructed that the voting paper can be put into it without unlocking the box. Immediately before commencement of the poll the presiding officer shall allow such persons as may be admitted to the polling station to examine the box so that they may see that it is empty and shall then lock the

box and place a seal upon it in such manner as to prevent its being opened without breaking the seal, and shall keep it locked and sealed and place it in his view or in the view of a polling officer for the receipt of voting papers.

The presiding officer shall arrange in the polling station such number of compartments as may be necessary in which electors can record their votes screened from observation.

41. Every elector desirous of recording his vote shall attend for the purpose on such date as may be appointed in this behalf. No person shall be admitted to vote at any polling station other than a polling station allotted to the constituency in which he has been registered as an elector. No person shall be admitted to vote except between such times as may be appointed for the polling.

42. The name of every elector presenting himself to vote and his number on the electoral roll shall be entered on a slip in form III attached to these rules, and such elector shall thereafter if he is literate sign his name in the column provided for that purpose, or if he is illiterate fix his thumb-impression thereto. Every signature or thumb-impression so made shall be attested by any candidate or his agent who may be able to recognize the elector or by any other person who may be admitted by the presiding officer for the purpose of identifying electors. No person shall attest such signature or thumb-impression if he is not able to identify the elector. No person shall be entitled to vote unless his signature or thumb-impression has been duly attested.

43. The elector shall then present the slip to the polling officer who after satisfying himself that the slip has been duly signed or impressed and attested shall give the elector the counterfoil of a voting paper bearing on each side an official mark, and shall at the same time note on the corresponding counterfoil the number of the elector in the electoral roll and shall make a mark against the entry of the elector's name in the electoral roll to denote that the elector has received a voting paper. This mark shall not indicate the number of the voting paper which the elector has received.

The district board election seal shall be used for making official marks on voting papers under this rule.

44. At any time before a voting paper is delivered to an elector the polling officer may, if he has reason to doubt the identity of the elector or his right to vote at the polling station, and shall, if so required by a candidate or his agent, put to the elector the following questions:—

(a) Are you the person enrolled as follows (reading the whole of the entry from the roll) ?

(b) Have you already voted at the present election ?

The elector shall duly answer the questions and shall not be supplied with a voting paper if he refuses to answer one of the questions and unless he answers the first question in the affirmative and the second question in the negative.

All that the Polling Officer has to see when the voter presents himself to him is whether the name of the voter is on the roll. He need not wait to see if any one else of the same name appears and claims that he is the voter on the roll. 1925 Mad. 1207 = 90 I. C. 771.

45. The voter on receiving the voting paper shall, unless he elects to proceed under rule 47, forthwith proceed to the voting compartment and shall there make a mark on the voting paper against the name of the candidate whom he prefers. He shall then fold the voting paper and put it into a ballot box provided for the constituency in which he is voting.

Striking out the name of a candidate in the voting paper does not invalidate the vote; nor does the tracing of some letters under the cross-mark invalidate it, unless the letters indicate the identity of the voter. The cross-mark if bisected by the dividing line gives room for doubt and the vote must be excluded. 1925 Mad. 614 = 87 I. C. 216.

46. If the elector before placing the voting paper in the ballot box inadvertently marks the paper or otherwise so deals with it that it cannot be used as a valid voting paper he may return it to the polling officer, who, if he is satisfied that the voting paper was inadvertently spoilt, may give the elector another voting paper and shall mark the spoilt paper and its counterfoil as cancelled.

47. If the voter is illiterate or by reason of infirmity is unable to vote in the manner prescribed in rule 45 or desires that the polling officer should mark the

voting paper for him, the polling officer shall at his request and in the view of the candidates or their polling agents make a mark on the voting paper according to the direction of the elector and shall cause the voting paper so marked to be placed in the ballot box.

48. The polling officer shall not hand a voting paper to an elector except during the hours appointed for the polling. But if an elector has received a voting paper during the appointed hours, but has not recorded his vote, he shall be allowed a reasonable opportunity for doing so after the closing hour.

49. If a person representing himself to be a particular elector applies for a voting paper after another person has voted as such elector, he shall, after duly answering

**Tendered votes.** such questions as the presiding officer may ask, be entitled to record his vote in same manner as any other voter. In such case his signature or thumb-impression and the signature of his identifying witness shall be taken on a list bearing the heading "tendered votes list." The voting paper which he shall receive shall not be placed in the ballot box after his vote has been recorded thereon, but shall be given to the presiding officer and endorsed by him with the name given by the voter and number given to that name on the electoral roll. The presiding officer shall keep all such tendered voting papers in a separate packet.

49-A. A presiding officer, polling officer, polling agent or clerk employed by the presiding officer who is on duty at a polling station at which he is not entitled to vote shall, if he is certified by a returning officer to be entitled to vote at the election for the constituency in connection with which he is employed, or for any

other constituency, be allowed to record his vote at that polling station. The name of the polling station at which he would otherwise have been entitled to vote shall be entered in the counterfoil of the voting paper together with his number in the electoral roll for the constituency in which that polling station is situated.

49-B. Such ballot paper shall be placed in an envelope and sealed by the presiding officer and returned with the certificate referred to in rule 49-A to the returning officer who has granted the same, and such returning officer shall cause such vote to be included among the other votes for the candidate designated by the elector.

50. The presiding officer as soon as practicable after the close of the poll shall in the presence of any candidates or polling agents who may be present make up into separate packets and seal with his own seal and the seal of such candidates or agents as may desire to affix their seal—

(1) each ballot box in use at the station, unopened but with the key attached,

(2) the counterfoils of the voting papers,

(3) the unused voting papers,

(4) the spoilt voting papers,

(5) the tendered voting papers,

(6) the tendered votes list,

(7) the electors' identification slips, and

(8) the marked copy or copies of the electoral roll.

51. The presiding officer shall deliver the packets to the returning officer together with a statement showing the number of voting papers received at the polling station, the number of unused, spoilt and tendered voting papers and the number of persons who have voted.

52. The returning officer shall appoint a date as soon as may be practicable after the close of the votes and shall give notice thereof in writing to the candidates or their agents.

53. No person shall be allowed to be present at the counting of the votes except the returning officer and such persons as the District Magistrate may appoint to assist him in the counting of votes, and the candidates and one agent of each candidate authorized by him in writing in this behalf. No person shall be appointed to assist in counting the votes who has been employed by or on behalf of any candidate for any purpose connected with the election.

**Note.**—The written authority mentioned in this rule need not be on stamped paper.

54. On the day and at the time appointed the returning officer shall—

(a) open the ballot boxes of each constituency one after the other, take out the voting papers and separate those which he deems to be valid from those which he rejects under rule 55.

(b) endorse on the rejected voting papers the ground of rejection,



(e) count or cause to be counted the valid votes given to each candidate.

If the counting of votes be not completed by 6 p. m. on the date appointed, the returning officer may adjourn the proceedings until the following day at 10 a. m. and in such case shall place all the documents relating to the election under his own seal and the seals of the candidates or their agents, if any are present and desire to affix their seals, and shall otherwise take proper precautions for the security of the documents. The returning officer may in like manner adjourn the proceedings from day to day until the counting of the votes has been completed.

55. The returning officer shall reject a voting paper—

- (a) if it has not the official mark,
- (b) if more than one mark is recorded thereon,
- (c) if no mark is recorded,
- (d) if it is not certain for which candidate the vote was recorded,

(e) if the voting paper bears any mark by which the elector may be identified.

(f) if the voting paper relates to a Muslim constituency and has been placed in a ballot box provided for a general constituency or relates to a general constituency and has been placed in a ballot box provided for a Muslim constituency.

The decision of the returning officer as to the validity of the voting paper shall be final subject only to reversal on an election petition claiming the seat.

56. The returning officer shall not open the sealed packets of the tendered voting papers, or the marked copies of the electoral roll or the counterfoils of the voting paper. He shall verify the statement submitted by the presiding officers under rule 51 by comparing it with the numbers of counted votes and rejected voting papers, the unused or spoilt voting papers in his possession and the tendered votes list. He shall then re-close and re-seal each packet which has been opened by him and shall record on each packet a description of its contents, the name of the constituency and the date of the election to which it refers.

57. The returning officer shall then prepare and certify a return setting forth—

- (1) the result of the verification under the preceding rule,
- (2) the names of the candidates for whom valid votes were given,
- (3) the number of valid votes given for each candidate,
- (4) the name of the candidate elected,
- (5) the number of votes rejected, and
- (6) the number of tendered votes given,

and shall permit any candidate or his representative to take a copy or abstract from the return.

58. Upon completion of the counting the returning officer shall seal up in separate packets the counted and rejected voting papers. He shall forward the return prepared under rule 57 and all the packets relating to the election to the District Magistrate.

59. Where an equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, the determination of the person to whom such one additional vote shall be deemed to have been given shall be made by lot to be drawn in the presence of the District Magistrate, and in such manner as he may determine.

60. Every election of a member or chairman of the board and Notification of every declaration by a court under sub-section (2) of section 21 shall be notified in the *Government Gazette* directly under the orders of the District Magistrate.

The notification shall be forwarded direct to the Superintendent, Government Press, by the District Magistrate on registered forms which are available at the Government Press.

61. The removal of a member or chairman of the board shall be notified in the *Government Gazette* under the orders of the local Government.

62. When a vacancy occurs by reason of the death or acceptance of the resignation of a member or chairman of the board the chairman or vice-chairman shall immediately inform the District Magistrate of the vacancy.

63. When a casual vacancy occurs by reason of the death or resignation or removal of an elected member or by the avoidance of his election the District Magistrate, immediately on receiving information under rule 62, or after the notification of removal in the *Government Gazette*, or under section 21 and 22 on direction by the court, as the case may be, shall, by public notice, call on the constituency to elect a person for the purpose of filling the vacancy, and shall fix a date, within one month of the date of the notice, for the delivery of application for nomination papers to the returning officer.

64. Unless before the date fixed for nomination the board have directed under section 7 that the vacancy shall remain unfilled, the District Magistrate shall fix a date and time for the nomination of candidates and a date and time for the election and shall conduct the election in the same manner as an ordinary election.

65. For the purpose of an election to fill a casual vacancy the electoral roll shall continue in operation until the new electoral roll has been completed.

66. No person shall obstruct or in any way interfere with the returning officer or the presiding officer or the polling officer in the performance of his duties under these rules.

67. No person who is entrusted with any duties in connexion with an election shall divulge or wilfully allow to be divulged any information as to the candidate for whom any vote is given in any particular voting paper.

68. No person shall deface, injure, disturb or remove any copy, notice or other documents fixed up under these rules at the district or tahsil office or elsewhere.

69. A servant of the board shall not by canvassing or otherwise interfere or in any way use his influence in an election, but may vote in an election if qualified to do so, in which case he shall so far as possible avoid giving any indication of the candidate for whom his vote is to be cast.

The breach of this rule will not vitiate an election. I. E. P. vol. 2, p. 26; vol. 3, p. 49. But the penalty laid down in rule 73 (8) will be imposed on the servant taking part in an election of the District Board.

70. The District Magistrate shall preserve a complete copy of the electoral roll of each constituency, the list of claims and objections and all papers and files relating. Such papers shall be open to inspection on such conditions and certified copies may be given on payment of such fees as have been prescribed by Government under the rules for the election of members to the United Provinces Legislative Council. The District Magistrate shall keep all such papers until a fresh electoral roll has been prepared.

71. The District Magistrate shall keep the nomination papers of candidates, withdrawals of candidature and all other papers relating to nominations for a period of three years, and shall then destroy them. These papers shall not be open to inspection by, nor shall copies be given to, any person other than a person entitled to be present on the day when the nominations were declared.

72. The District Magistrate shall retain for one year all papers relating to voting and the counting of votes, including the sealed packets prescribed by these rules. The packets of voting papers and the counterfoils shall not be opened and their contents shall not be inspected or produced except under the order of a competent court. No papers relating to voting and the counting of votes shall be open to inspection except the returning officer's return of the result of an election. At the end of one year such papers shall be destroyed, unless their detention for a longer period is ordered by a competent authority.

#### PENALTY.

73. Every person who--

(1) marks or alters any roll, list or other document in contravention of these rules; or

(2) attests the signature or thumb-impression of an elector if he is not able to identify the elector; or

(3) wilfully makes a false answer to a question put to him under rule 44; or

(4) obstructs or in any way interferes with a returning officer or a presiding officer or a polling officer in the performance of his duties under these rules; or

(5) being entrusted with any duties in connection with an election without due authority divulges or wilfully allows to be divulged any information as to the candidate for whom a vote is given in any particular voting paper ; or

(6) defaces, injures, disturbs or removes any copy, notice or other document fixed up under these rules at the district or tahsil office or elsewhere ; or

(7) being required by these rules to do any act or take any proceeding, neglects or refuses to do or take it ; or

(8) being a servant of the board commits a breach of rule 69, shall be punishable with fine which may extend to rupees one hundred.

**Note.**—The offences of personation, of undue influence and of bribery at any election are punishable under section 171 (c) and 171 (f) of the Indian Penal Code as amended by the Indian Election Offences and Enquiries Act XXXIX of 1920.

74. Notwithstanding anything in these rules, in case of any irregularity in the preparation of electoral rolls or in the conduct of an election under these rules, the Local Government may make such order, consistent with the United Provinces District Boards Act, 1922 (X of 1922), as may appear to it to be just and proper.

By this rule the Local Government have assumed very wide powers powers which are as indefinite as they are wide.

#### FORM I.

#### FORM OF NOMINATION PAPER (RULE 20).

District Board of

Election of a member for the General circle of \_\_\_\_\_ to be  
held on the \_\_\_\_\_ day of \_\_\_\_\_ 193 .

We, the undersigned, being electors enrolled in the electoral roll for the General circle of \_\_\_\_\_ hereby nominate \_\_\_\_\_ son  
of \_\_\_\_\_ residing in \_\_\_\_\_ whose name is enrolled in  
the electoral roll of the circle, as a candidate at the above election :—

Serial number.	Name	Father's name.	Address.	Number on the electoral roll.	Signature.

*Signature of candidate, if present, in token of having assented to his nomination.*

*Signature of Returning Officer.*

*Dated* \_\_\_\_\_



**SCHEDULE I.**  
(See rule 1.)  
**NUMBER OF ELECTED MEMBERS.**

Division.	District.	Number of elected members.		
		Muslim.	Non-Muslim.	Total.
Meerut ...	Dehra Dun ...	4	12	16
	Saharanpur ...	9	20	29
	Mazaffarnagar ...	8	19	27
	Meerut ...	12	28	40
	Bulandshahr ...	11	25	36
Agra ...	Aligarh ...	8	24	32
	Muttra ...	5	15	20
	Agra ...	7	21	28
	Mainpuri ...	4	23	27
	Etah ...	7	21	28
Rohilkhand	Bareilly ...	9	21	30
	Bijnor ...	8	16	24
	Badaun ...	8	24	32
	Moradabad ...	12	25	37
	Shahjahanpur ...	6	18	24
Allahabad	Pilibhit ...	5	12	17
	Farrukhabad ...	7	21	28
	Etawah ...	4	22	26
	Cawnpore ...	8	24	32
	Fatehpur ...	5	15	20
Jhansi ...	Allahabad ...	10	30	40
	Banda ...	6	18	24
	Hamirpur ...	5	15	20
	Jhansi ...	4	23	27
	Jalaun ...	3	16	19
Benares ...	Benares ...	6	19	25
	Mirzapur ...	4	22	26
	Jaunpur ...	9	27	36
	Ghazipur ...	7	20	27
	Ballia ...	7	21	28
Gorakhpur	Gorakhpur ...	10	30	40
	Basti ...	12	28	40
	Azamgarh ...	10	30	40
Kumaun...	Naini Tal ...	9	21	30
	Almora ...	2	20	22
	Garhwal ...	2	21	23
Lucknow	Lucknow ...	5	14	19
	Unao ...	7	21	28
	Rae Bareli ...	8	24	32
	Sitapur ...	9	27	36
	Hardoi ...	8	24	32
Fyzabad ...	Kheri ...	8	24	32
	Fyzabad ...	9	27	36
	Gonda ...	12	28	40
	Babraich ...	11	25	36
	Saltanpur ...	8	24	32
Fyzabad ...	Partabgarh ...	7	21	28
	Bara Banki ...	11	25	36

**Special Resolutions.**

1. The following class of business shall be transacted by special resolutions only :

(a) the election of the chairman and vice-chairman under sections 35 and 44 ;

(b) the appointment of the secretary and his punishment or dismissal under sections 70 and 71 ;

(c) the substantive appointment of any officer or servant under section 72, except in cases where the power to make the appointment has been delegated by the board, and of a health officer under section 80 ;

(d) the framing of preliminary proposals for new taxation, the passing of orders on objections to the taxation proposals, the final imposition of a tax or its alteration or abolition, and the determination of the date from which a taxation proposal shall have effect under sections 115, 116, 119 and 121 ;

(e) exemption from taxation under section 124(2) ;

(f) the passing and alteration of the budget under section 158 and the framing of the revised budget under section 159 ;

(g) the making of regulations and bye-laws under sections 173 and 174.

**Tahsil committees.**

2. Members of the board serving on a tahsil committee constituted under section 62 shall continue so to serve until their membership of the board has terminated ; the term of office of a person appointed under section 57 as a member of a tahsil committee shall be the term fixed in the resolution appointing him, or the residue of the term of office of the elected members of the board, whichever is less.

3. The board shall not delegate to a tahsil committee the power to sanction any expenditure in excess of Rs. 500 if such expenditure would necessitate an addition to the board's recurring charges.

4. The board shall not delegate to a tahsil committee the power to carry out by its own agency or through the agency of a contractor any work costing more than Rs. 5,000.

**Holidays.**

8. In a meeting to be held in November of each year the board shall by resolution prescribe the holidays to be observed during the next calendar year. The resolution shall not take effect until confirmed by the Commissioner.

9. Where by any rule any act or proceeding is directed or allowed to be done or taken on a certain day, or within a prescribed period then ; if that day or the last day of the prescribed period is a close holiday, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next office day afterwards. "Close holiday" means a day prescribed by the board to be a close holiday under rule 8.

**Public Notice.**

10. Where public notice has to be given, publication shall be by one or more of the following means :

(a) By beat of drum at a place or places or within the area affected by the notice ;

(b) by notices fixed on prominent buildings within that area ;

(c) by the serving of written or printed notices on representative members of the public or on any section or class of the public.

**Annual Report.**

13. The board shall prepare and submit to the Commissioner before June 15 in each year a report of its administration during the preceding financial year.

14. The report shall contain a statement of noteworthy facts in the history of the year and an explanation of really important or suggestive variations in the statistics.

**Note (1)**—It should be recognized that the briefer a report is the better, if it says all that is required for the comprehension of the facts and figures and of the salient features of the year's work.

**Note (2)**—The names of chairmen and members of district boards who have worked exceptionally well and who are worthy of mention by Government in their Annual Resolution may be noted in Commissioner's reviews.

15. The report shall be accompanied by the following seven statements :

(1) Statement no. I showing the constitution of district boards.

(2) Statements nos. II and III showing the income and expenditure of the year. The form prescribed for the budget shall be adopted with the following modifications :

(i) column 2 shall contain the actuals of past year ;

(ii) column 3 shall contain the budget estimate of the year under report ;

(iii) column 4 shall contain the actuals of the year under report ;

(iv) columns 5 and 6 shall be omitted ;

(v) at the end of Statement no. II (income) the following heading and items shall be added :

“ Incidence of taxation—

(a) Incidence of taxation per head of population.

(b) Incidence of income (excluding balances) per head of population.”

(3) Statement no. IV relating to education.

(4) Statement no. V relating to medical relief. Separate statements shall be prepared for Western and indigenous systems.

(5) Statement no. VI relating to vaccination and vital statistics.

(6) Statement in Form no. VII showing all the outstanding claims, including arrears of salaries which could not be paid during the year with an explanation of the same in the body of the report,



mentioning the arrangements proposed for liquidating the claims. This statement will be in two parts, one relating to the general accounts and the other to the education accounts.

**Note.**—The board is also required to send information about grants in forms II, III and IV mentioned in rule 3. For prescribed forms see the District Board Manual.

#### Fees for Notice, etc.

16. (1) For every notice of demand issued under section 135 a fee of four annas shall be charged; for every distress made under section 138 or 140 a fee of eight annas shall be charged; and the same rates shall be charged for maintaining live-stock distrained under section 138 or 140 as have been fixed under section 5 of the Cattle Trespass Act, 1871, for feeding and watering impounded cattle.

All applications to the District Magistrate for the issue of a warrant under section 140 of the Act shall be stamped with the ordinary eight anna court-fee stamp and the distress fee of eight annas realized from the defaulter shall be deposited in cash in court.

(2) For every sale made under section 139(2) a fee of one anna in the rupee on the amount recoverable under the warrant shall be charged; provided that if the defaulter makes full payment before the sale actually takes place or the sale has to be postponed, a fee of half an anna in the rupee shall be charged for each visit of the officer entrusted with the duty of making the sale.

#### Stamps.

17. The officer in charge of a district board office having been declared to be a person in charge of a public office within the meaning of section 33 of the Indian Stamp Act, 1899, shall impound instruments produced or coming before him in the performance of his function if it appears to him that such instruments are chargeable with duty and are not duly stamped.

#### Records.

19. The board shall reserve such portion of the board's office as may be necessary for the proper accommodation and custody of its records which shall include the board's correspondence and registers; the space thus set apart shall be called the record room and shall be placed in the immediate charge of an officer to be called the record-keeper.

20. The record-keeper shall, when a file is closed for deposit in the record room, weed out all reminders, explanations of delay and letters returning enclosures, and shall, unless the secretary otherwise directs, weed out the original of a printed paper when it is replaced by the printed paper. He shall at the same time fix a stamp on the file or register, noting therein the year in which it should be examined for weeding.

21. The record-keeper shall, unless the secretary directs that the record shall be retained for a longer period, weed out the records

mentioned in Schedules A\* and B\* immediately after the period prescribed in respect of each has elapsed. He shall remove or destroy no record without the approval of the head clerk and secretary.

22. In calculating the time fixed for the retention of the record, the computation of the term shall, unless otherwise prescribed in schedules, be made from April 1, following the date of the last letter in the file recorded or of the final closing of the registers, or, if the term be fixed from the conclusion of the audit, from the date which is recorded at the end of the audit note for the period in question.

#### Rules defining the limits of expenditure by district boards on certain matters.

1. A board may incur on the presentation of an address expenditure up to, but not exceeding Rs. 200 in each case :

Provided that in the case of an address presented to His Excellency the Viceroy the expenditure may be up to any reasonable amount.

**Note.**—This maximum of Rs. 200 has been affirmed by Government in G. O. No. 281/IX—49, dated March 8, 1935, and must not be exceeded.

2. Except in any case described in section 91 of the Act or in sub-sections (a), (b), (c), (f), (g), (h) and (i) of section 92 a board shall not make contributions to any works or institutions outside the rural area in excess of a total amount for all such contributions of Rs. 500 a year.

3. Any expenditure in excess of the limits prescribed in rules 1 and 2 shall be deemed not to be an appropriate charge on the district fund.

#### Rules relating to the recovery of certain district board dues.

The following sums due to a district board are declared, under section 133 (1) (b) of the United Provinces District Boards Act, 1922, to be recoverable in the manner provided by Chapter VII of the Act :

(a) Sale price of fruits of trees, wood, grass, building materials, unserviceable articles, and other property belonging to the board ;

(b) cost of medicine supplied by dispensaries, including veterinary dispensaries ;

(c) sums due from contractors ;

(d) sums due on account of seed depots maintained by the board.

#### Delegation of powers under sections 54, 164 and 165

Under section 54 of the United Provinces District Boards Act, 1922, the Governor, acting with his Minister, is pleased to authorize the Superintendents and Deputy Superintendents of the Civil Veterinary department to attend any meeting of a district board

\* For schedules A and B see the District Board Manual.

within the area of their jurisdiction and to address the board on any matter affecting their department.

In exercise of the power conferred by section 54 of the United Provinces District Boards Act, X of 1922, the Governor, acting with his Ministers, is pleased to empower the District Magistrate of each district to attend any meeting of a district board to address the board.

In exercise of the powers conferred by section 54 of the United Provinces District Boards Act, (X of 1922) the Governor, acting with his Ministers, is pleased to authorize the district medical officers of health to attend any meetings of their respective district boards and to address the boards on any matter affecting their department.

In exercise of the power conferred by section 164 of the United Provinces District Boards Act X of 1922, the Governor, acting with his Ministers, is pleased to empower the following officers to exercise the powers conferred on the District Magistrate by sub-section (1) of the said section in respect of any matters affecting their departments and to inspect, or cause to be inspected, the administration of a board in respect of such matters :

- |                             |     |   |   |
|-----------------------------|-----|---|---|
| 1. Medical Department       | ... | { | Inspector General of Civil Hospitals.<br>Civil Surgeon.   |
| 2. Public Health Department | ... | { | Director of Public Health.<br>Assistant Directors of Public Health.   |
| 3. Public Works Department  | ... | { | Chief Engineer.<br>Superintending Engineer.<br>Executive Engineer.<br>District Engineer.  |
| 4. Education Department     | ... | { | Director of Public Instruction.<br>Deputy Director of Public Instruction.<br>Inspector of Schools.<br>Assistant Inspector of Schools. |
| 5. Veterinary Department    | ... | { | Veterinary Adviser.<br>Superintendents.<br>Deputy Superintendents.  |

In exercise of the power conferred by section 165 of the United Provinces District Boards Act, X of 1922, the Governor, acting with his Ministers, is pleased to appoint the following officers to inspect a work, or institution, constructed or maintained, in whole or part, at the expense of a board and all registers, books, accounts or documents relating thereto :

- |                             |     |   |  |
|-----------------------------|-----|---|--|
| 1. Revenue Department       | ... | { | Assistant Collectors.<br>Tahsildars.<br>Naib-tahsildars.                                 |
| 2. Medical Department       | ... | { | Inspector-General of Civil Hospitals.<br>Civil Surgeon.                                  |
| 3. Public Health Department | ... | { | Director of Public Health.<br>Assistant Directors of Public Health.                      |
| 4. Public Works Department  | ... | { | Chief Engineer.<br>Superintending Engineer.<br>Executive Engineer.<br>District Engineer. |

5. Education Department	...	{ Director of Public Instruction. Deputy Director of Public Instruction. Inspector of Schools. Assistant Inspector of Schools.
6. Veterinary Department	...	{ Veterinary Adviser. Superintendents. Deputy Superintendents. Veterinary Inspectors.

In exercise of the power conferred by section 165 of the United Provinces District Boards Act, 1922, the Governor, acting with his Ministers, is pleased to appoint tahsildars to inspect preparatory and primary schools situated in their tahsils and constructed or maintained, in whole or part, at the expense of a district board.

**Rules for the Inspection and giving of copies of records and documents of district boards.**

*Section 172 (2)(b).*

1. Except as otherwise provided by or under the United Provinces District Boards Act, 1922, no copy of, or extract from, any record or document belonging to or in the possession of a district board shall be given and no inspection of any such record or document be granted to any person without the permission in writing of the secretary of the board or other officer appointed by the board to receive such applications.

2. Except as aforesaid, any person wishing to inspect any such record or document or to obtain any copy thereof, or extract therefrom, shall apply in writing to the officer referred to in rule 1, specifying clearly the record or document in question. The application for a copy should bear a court-fee of annas two under clause (a) of article 1, Schedule II of the Court Fees Act of 1870, as amended by the Court Fees (Amendment) Act, 1932, and the copy, if certified to be a true copy should be written on a non-judicial stamp of twelve annas under article 24, Schedule IA of the Stamp (Amendment) Act, 1932. If the copy is of a map or plan which cannot be written on a non-judicial stamp, a court-fee label of annas twelve should be affixed to it and cancelled under item (e) of rule 17 of the Stamp Manual, 1931.

3. Applications may be made either in person or by prepaid post. In the latter case the applicant shall give in the application his full address and shall state whether he desires the copy to be sent to him by post service unpaid or whether he will attend in person to receive it.

4. No permission shall be given for the inspection of any correspondence between the board and the Local Government or any officer of the Local Government except with the previous sanction of the Government or the officer with whom the correspondence took place, nor shall it be allowed in any case in which the inspection is, in the opinion of the officer referred to in rule 1, detrimental to the interests of the board. This rule applies also to copies of such records and extracts therefrom.

5. No extracts from a document shall be given which, when read apart from the rest of the file, are capable of misrepresenting the final order passed regarding any matter dealt with in that file.

6. The officer rejecting an application shall file it after recording thereon the reasons for rejection.

7. The applicant, if not present, shall be informed by post of the rejection of his application.

8. The applicant shall not be entitled to demand the reasons for rejection of his application.

**Rules for the guidance of district boards in making appointments of persons to the education committee who are not members of the board.**

1. The board shall appoint by special resolution to be members of the education committee the number of persons prescribed by section 63A(2) who are not members of the board.

2. Candidates for appointment under rule 1 shall be proposed and seconded by members of the board at an ordinary meeting of the board.

3. The names of candidates duly proposed and seconded under rule 2 shall be circulated to the members of the board before the meeting to appoint education committee members under these rules is held. In case of dispute as to whether the provisions of this rule have been sufficiently complied with the decision of the Local Government shall be final, provided that no such objection shall be entertained unless the same has been made within 15 days of the meeting held to appoint members of the education committee.

4. Of the persons appointed to be members of the Education Committee under these rules, one shall be a woman, or, with the sanction of Government, a man who has taken an active interest in girls' education; one shall be a member of the District Muhammadan educational committee, one shall be a member of the depressed or backward classes, and one shall be a headmaster or assistant master of a recognized school who is a trained teacher and a graduate of a university established by law in the United Provinces:

Provided that no man shall be appointed under these rules unless he has passed the Vernacular Final or some equivalent or superior examination and that no woman shall be appointed under these rules unless she has passed the Vernacular Lower Middle Examination for Girls or some equivalent or superior examination:

Provided, further, that the provisions of this rule shall only apply so far as persons having the specified qualifications may be able and willing to be members of the education committee.

**Rules defining the powers of Auditors in respect of disallowance and surcharge at the time of auditing the accounts of a district board.**

*Under section 163(e) of the United Provinces District Boards Act, X of 1922.*

1. In any case where the Examiner, Local Fund Accounts, considers that the board or its education committee or the chairman

of the board or its education committee has expended any part of the district fund contrary to the provisions of the Act or of the rules made thereunder, he may call upon the board or its education committee or the chairman of the board or its education committee, as the case may be, to explain why the members of the board or its education committee or the chairman of the board or its education committee should not be surcharged with the amount thus expended :

Provided that no member of the board or its education committee whose name is recorded in minutes of the board or its education committee as having voted against this expenditure or as having been absent from the meeting at which such expenditure was incurred shall be required to give an explanation.

2. An explanation called for under rule 1 shall be furnished to the Examiner, Local Fund Accounts, within a period of not more than two months from the date of the letter in which it was called for.

3. The Examiner, Local Fund Accounts, having considered any explanations furnished within the period prescribed may, after obtaining the approval of the Commissioner, surcharge the members of the board or its education committee or the chairman of the board or its education committee with the whole or part of the expenditure thus incurred contrary to the Act, or to the rules made thereunder :

Provided that an appeal from the order of the Examiner, Local Fund Accounts, shall lie to the Local Government if filed within thirty days of the receipt of the order.

4. If the members of the board or its education committee or the chairman of the board or its education committee refuse to furnish an explanation or do not furnish it within the prescribed period, the Examiner, Local Fund Accounts, may take action without such explanations.

5. Where expenditure contrary to the Act or to the rules made thereunder has been incurred on a resolution of the board or its education committee the amount to be surcharged shall be divided equally among all the members of the board or its education committee including the chairman of the board or its education committee who have not been entered in the minutes book as having voted against the resolution or having been absent from the meeting at which it was passed.

6. A chairman of the board or its education committee or a member of the board or its education committee who has been surcharged shall pay the amount of the surcharge within six months of the order of the Examiner, Local Fund Accounts.

**Rules regarding officers and servants of the district boards and officers and servants of Government lent to the district boards.**

1. On the occurrence of war, famine, scarcity, epidemic disease of man or beast, floods or any similar emergency, and to provide for fairs or melas or other occasions involving large gatherings of

people, the board shall immediately comply with any requisition made by the Government, or by an officer of the Government authorized by general or special order to make the requisition, for the services of any of the board's officers holding posts in its Medical, Sanitary, Vaccination, Veterinary or Public Works Departments, the qualifications for which have been prescribed by the Government, and shall meet such proportion of the charge connected with the requisition as Government may decide to be a proper charge on the board.

3. No officer or servant shall be dismissed without a reasonable opportunity being given him of being heard in his own defence. Any written defence tendered shall be recorded and a written order shall be passed thereon. Every order of dismissal or order confirming a dismissal shall be in writing and shall specify the charge brought, the defence and reasons for the order.

*Note.*—This rule shall not apply to cases in which a board discharges an officer or servant for some other reason than a fault committed by him.

3-A.—When a servant of a district board other than a government servant in its employ governed by the rules applicable to such government servants, is suspended, he may be given from the board's funds a subsistence grant for the period of suspension. The amount of subsistence grant shall be such as the suspending authority may direct, but shall in no case exceed one-fourth of the pay of the suspended servant.

4. *Punishment*—(i) A board shall neither punish, nor, on account of some fault or neglect, reduce, the pay of, nor dispense with the services of a government servant in its employ save in accordance with the provisions of this rule.

(ii) The board shall—

(a) frame a charge and at once give a copy of the charge to the servant ;

(b) record the servant's defence and such evidence as may be necessary ;

(c) record a finding as to the facts established ;

(d) embody its order in a resolution ; and

(e) forward the resolution, with the record of the proceedings, to the Commissioner, or in the case of a departmental officer, to the head of the department concerned.

(iii) The Commissioner or the head of the department concerned may make such further inquiry and record such further evidence as he thinks necessary, and after affording an opportunity to the servant to defend himself, shall submit the case for the orders of Government.

(iv) On receipt of the orders of the Government, the board shall at once comply with every direction contained therein.

5. *Suspension*—(i) When a board suspends during inquiry a government servant in its employ, it shall immediately proceed with the investigation of the charge.

(ii) A Government servant suspended by a board pending inquiry may submit an appeal through the Commissioner, or if he is a departmental officer, through the head of his department, for the orders of Government.

(iii) An order of suspension during inquiry passed by the board shall not extend beyond a period of three months nor beyond the date of an order passed by the Government under rule 4, provided that if the inquiry is still incomplete when the period of three months expires, the board may extend the suspension for such period as the Government may sanction.

(iv) When the Government orders the reinstatement of the servant under paragraph (ii) or when the period of suspension expires, or when during the period of suspension the board desires to take no further proceedings against the servant, the board shall immediately reinstate the servant.

10. In regard to provident funds the board shall observe the regulations attached to these rules ; subscription to a provident fund shall be compulsory only in the case of employees who are appointed or promoted to offices to which the obligation to subscribe has been attached.

**Note (1).**—By Government of India notification no. 26, dated December 22, 1909, the Provident Funds Act, 1897 (IX of 1897), was extended to all provident funds established under the United Provinces District Boards Act, 1906 (III of 1906), by the district boards in United Provinces. The effect of this extension is twofold. The payment of sums standing to the credit of deceased subscribers is simplified, and compulsory deposits are protected from attachment on account of debt.

**Note (2).**—Under notification no. 2379/IX—49/1932, dated January 23, 1933, the provisions of the Provident Fund Act, 1925 (XIX of 1925), have been applied to all provident funds established either under the United Provinces District Boards Act, 1906 (III of 1906), or under the United Provinces District Boards Act, 1922 (X of 1922).

11. The board shall not give any fee or allowance to a person in the employment of Government unless such payment is authorised by the general or special order of Government.

#### **Rule with reference to section 81 of the Act**

No district board shall combine the posts of its secretary and engineer, except with the sanction of the Local Government, which will be granted only on financial grounds and in exceptional cases.

**Rules regarding the employment by district boards of persons dismissed from the service of Government or of any local authority**

No board shall, except with the sanction of the Commissioner, employ a person who has been removed or dismissed from the service of Government or of any local authority, or been led to resign his appointment as an alternative to such removal or dismissal.

#### **Rule made under section 172 of the District Boards Act, 1922, regarding removal of secretary from his post**

The removal of a secretary from the post of secretary without his written consent is a dismissal within the meaning of section 71 of



the Act, whether the secretary is thereby removed from the board's service or is transferred to another post in the board's service.

**Rules governing the punishment and dismissal of district board engineers**

The punishment and dismissal of engineers, employed in the service of district boards shall be subject to the restrictions imposed on the punishment and dismissal of the secretary of a district board by section 71 of the United Provinces District Boards Act, 1922.

**Rule regarding the punishment and dismissal of district boards accountants**

The punishment and dismissal of accountants employed in the service of district boards shall be subject to the restrictions imposed on the punishment and dismissal of the secretary of a district board by section 71 of the United Provinces District Boards Act, 1922. The removal of an accountant from the post of accountant without his written consent, and whether to another post in the board's service or not, shall also be regarded as a dismissal within the meaning of section 71 of the Act.

**Rule governing the punishment and dismissal of officers employed in the service of the district boards for the assessment of the tax on circumstances and property and designated assessing officers.**

The punishment and dismissal of officers employed in the service of district boards for the assessment of the tax on circumstances and property and designated "assessing officers" shall be subject to the restrictions imposed on the punishment and dismissal of the secretary of a district board by section 71 of the United Provinces District Boards Act.

In exercise of the power conferred by section 193 of the United Provinces District Boards Act, 1922, the Governor, acting with his Ministers, is pleased to delegate to Commissioners, with respect to district boards within their respective divisions, the power under the first proviso to section 82 of the said Act to decide all appeals, except appeals against orders of dismissal, from servants of district boards whose monthly salary does not exceed Rs. 100 per mensem.

**Rule.**

The appeal of a servant of a district board to the Commissioner or to Government against an order passed by the chairman or the board under section 82 or section 71 of the District Boards Act, 1922, shall be presented by the appellant either personally or by registered post to the secretary or the chairman of the board within one month of the date on which the order of the chairman or the board is communicated to him, and shall within one month of the date of receipt be forwarded by the chairman to the proper authority with his remarks, if any, and the complete records of the case, including the service-book and the character roll of the appellant. The appellant may also send an advance copy of the appeal direct to the Commissioner or to the Secretary to Government in the local Self-Government Department, as the case may be, who will then call for the

appeal through the proper channel if it is not received in due course.

The appellant will also be granted on application, free of charge, a complete certified copy of the order under appeal, which copy he shall attach to his appeal.

#### **Rule regarding the participation of servants of district boards in political agitation.**

No servant of a district board shall take part in political agitation directed against the authority of Government or inculcate opinions tending to excite feelings of political disloyalty or dissatisfaction with the administration or to create hatred between different classes of His Majesty's subjects.

**Rules regarding the grant of advances by district boards to their officers and servants for the construction of houses or the purchase of conveyances.**

The grant of advances by district boards to their officers and servants for the construction of houses or the purchase of conveyances shall be subject to the rules governing such advances to government servants.

**Note.**—Under the rules governing motor car advances to Government servants, such advances can be sanctioned only by the Government. The sanction of the Local Government should, therefore, be obtained to the grant of advances to district board servants for the purchase of motor cars.

## **THE UNITED PROVINCES DISTRICT BOARDS PRIMARY EDUCATION ACT**

### **NO. I OF 1926.**

[Passed by the Local Legislature of the United Provinces of  
Agra and Oudh]

*An Act to provide for the extension of primary education in rural areas under District Boards in the United Provinces.*

**WHEREAS** it is the declared policy of the Government of the United Provinces that universal, free and compulsory primary education for boys and girls should be reached by a definite programme of progressive expansion and whereas it is expedient to provide for a progressive development and expansion of primary education ; It is hereby enacted as follows :—

\* **Statement of Objects and Reasons.**—The Bill has been framed with the object of empowering district boards to introduce, with the previous sanction of the Local Government, compulsory primary education in rural areas. Under a voluntary system progress has been very slow : the Government are anxious to see a rapid advance and with this object they wish to introduce some measure of compulsion. The Bill has been drafted generally on the model of the United Provinces Primary Education Act (No. VII of 1919) which applies to municipal areas—*Vide* U. P. Gazette, dated 21st November 1925, Pt. VLI, p. 805.

For the Report of the Select Committee see U. P. Gazette, dated 6th March 1926, Pt. VIII, pp. 27-28 ; and for the proceedings in Council, see Council Proceedings, Vol. XXI, pp. 185-140, 233 ; Vol. XXVI, pp. 164-180, 221-246 ; Vol. XXVII, pp. 379, 390, 391, 434-437, 526-532 ; Vol. XXIX, p. 308 ; and Vol. XXX, p. 21.

Short title, extent, and construction.

1. (1) This Act may be called the United Provinces District Boards Primary Education Act, 1926.

(2) It extends to all the areas under the jurisdiction of the district boards in the United Provinces.

(3) It shall be construed as supplementary to the United Provinces District Boards Act, 1922, hereinafter called the Principal Act.

#### Definitions.

2. In this Act, unless there is anything repugnant in the subject or context—

(1) "to attend" a recognized primary school means to be present for instruction at such school, on such days in the year, at such time or times, and for so many hours on each day of attendance, as may be fixed by the board ;

(2) "child" means a child whose age is not less than six and not more than eleven years : provided that "child," when referring to a Muslim girl, shall mean a child whose age is not less than five and not more than nine years ;

(3) "parent" includes a guardian or any person who has the actual custody or is in charge of a child ;

(4) "primary education" means instruction in reading, writing, and arithmetic of such standard as may be prescribed for primary schools by the Local Government and such instruction, in other subjects, if any, as may be determined by the board with the approval of the prescribed authority ;

(5) "recognized primary school" includes a school or a department of a school in which instruction in primary education is given and which is for the time being recognized by the Director of Public Instruction.

(6) "school committee" means a committee appointed under the provisions of section 6 of this Act ;

(7) "school area" means the area within a radius of one mile by the nearest route from a primary school maintained by the board and included within the local limits of a board ;

(8) "tahsil area" means the area comprised in a tahsil and included within the local limits of a board ;

(9) "thana area" means the area comprised in the limits of a police station and included within the local limits of a board.

(10) "village area" means the area comprised in a village.

3. (1) On the application of the board the Local Government may declare, by notification, that the primary education of male children shall be compulsory in the whole of the board's area or in any part thereof, for example, in any tahsil area, thana area, school area or village area.

(2) Where a notification issued under sub-section (1) is in force in any area, the Local Government may, on the application of the board, issue a notification that the primary education of female children shall be compulsory in the whole or any part of such area.

(3) A notification issued under this section shall specify the date from which, and the area or areas in which primary education shall be compulsory, and public notice shall be given of the notification locally in the area or areas concerned.

(4) A board, if called upon by the Local Government so to do, shall within a time to be specified by the Local Government submit a scheme to provide compulsory primary education in such area as the Local Government may direct and in the case of children of either sex or both sexes as the Local Government may specify.

(5) If a board when called upon makes default in submitting a scheme or after a scheme has been sanctioned omits to make adequate provision for compulsory primary education in accordance with a scheme as sanctioned or to bring into operation or to continue to keep in operation such scheme, the Local Government may after due inquiry appoint a person to submit the scheme or to bring it into operation or to continue to keep it in operation as the case may be and the expense thereof shall be paid by the board to the Local Government. If the expense is not so paid, the Local Government may make an order directing any person who has, for the time being, custody of any moneys on behalf of the board as banker or in any relation, to pay such expense from such moneys as he may have in his hands or may from time to time receive, and such person shall be bound to obey such order.

Primary education has been declared to be compulsory for boys and girls between six and eleven years of age in certain villages, village areas or school areas of districts in this province from dates noted against each. Further details may be gathered from the relevant Gazettes.

<i>District</i>	<i>Date of application</i>	<i>No. and date of Notification</i>	<i>Where published.</i>
Agra	23rd July 1928	1146/XV-1928, May 23, 1928	U. P. Gazette 1928 Part I at page 478
Allahabad	5th May 1928	542/XV-1362 1927 March 5, 1928	Part I at page 258.
Barabanki	21st April 1928	418/XV-1361, 1927 February 21, 1928	Part I at page 224.
Bijnor	1st July 1928	66/XV-1326, January 19, 1928	Part I at page 87.
Budann	9th October 1928	1424/XV-1350-1927 August 9, 1928 as amended by 254/XV-1850, 1927 and February 6, 1929, published in U. P. Gazette 1929 at page 89.	Part I at page 785.
Cawnpore	8th May 1928	605/XV-1865, 1927 March 8, 1928	Part I, page 258.
Gonda	6th June 1928	233/XV-1353, February 6, 1928	Part I, page 172.
Gorakhpur	27th November 1928	1751/XV-1354 1927 September 27, 1928	Part I, page 934.
Hardoi	1st January 1929	1858/XV-1032, October 16, 1928 as amended by notification in Part I, U. P. Gazette 1929 page 1209	Part I, page 1003.
Lucknow	6th April 1928	230/XV-1352-1927 February 6, 1928	Part I, page 172.
Meerut	13th August 1928	1182/XV-1348-1927 June 13, 1928	Part I, page 564.

<i>District</i>	<i>Date of application</i>	<i>No. and date of Notification</i>	<i>Where published.</i>
Mirzapur	16th May 1928	771/XV-1356 1927 March 16, 1928 944/XV-1356-1927 April 12, 1928	Part I, page 297. Part I, page 351.
Moradabad	5th July 1928	882/XV-1335 March 28, 1928 1621/XV-1355 September 6, 1928	Part I, pages 319 and 881.
Muttra	1st July 1928	837/XV 1349 1927 February 13, 1928	Part I, page 206.
Muzaffarnagar	19th November 1928	1708/XV-1145 September 19, 1928	Part I, page 918.
Partabgarh	1st July 1928	513/XV-1359 1927 February 29, 1928	Part I, page 246.
Shahjahanpur	17th December 1928	1865/XV-1351 October 17, 1928	Part I, page 1003.
Sitapur	26th September 1928	1348/XV-1364, 1927 July 26 1928	Part I, page 719.
Unao	4th December 1928	1811/XV 1360, 1927 October 4, 1928	Part I, page 956.
Etawah	1st July 1929	640/XV-1026 March 14, 1929	Part I, page 179.
Farrukhabad	14th May 1929	633/XV 1027 March 14, 1929 as amended by notification U. P. Gazette 1932.	Part I, page 179. at page 608 09 of Part I,
Fatehpur	4th April 1929	206/XV-1173 February 4, 1929	Part I, page 89.
Garhwal	8th December 1929	1577/XV-1366-1917 October 8, 1929	Part I, page 958.
Ghaziipur	5th August 1929	1092/XV-1098, June 5, 1929.	Part I, page 479. U. P. Gazette 1930.
Saharanpur	15th April 1930	74/XV-1114 Jan. 9, 1930 as amended by of Part I of the Gazette.	Part I, page 21. notification at page 627
Muttra	26th January 1931	1966/XV-1349. November 26, 1930 }	Part I, page 1281.

4. A notification shall not be issued under section (3) unless Board to make (a) the board has, by special resolution which has provision for primary education. been passed by a vote of not less than one-half of the total number of members constituting the board, resolved that such primary education should be made compulsory, and (b) the Local Government, is satisfied that the board is in a position to make, and will make adequate provision in recognized primary schools for such compulsory primary education free of charge.

5. An application by the board under section 3 shall be made Application for in such a manner as may be prescribed by the Local Government, and the board shall furnish such information in respect of the application as may be required by the Local Government.

**Appointment of school committee.** 6. (1) Where a notification has been issued under section 3, the board shall appoint one or more committees for the purpose of exercising the powers and performing the duties of the school committee under this Act.

(2) It shall be the duty of such school committee, subject to the provision of this Act, to enforce the provisions of this Act respecting the attendance of children at school and the employment of children.

**Duty of parent to cause children to attend school.** 7. Where a notification under section 3 is in force in any area, the parent of every child to whom the notification applies shall, if such child ordinarily resides in such area, in the absence of a reasonable excuse as hereinafter defined, cause such child to attend a recognized primary school.

**Meaning of reasonable excuse.** 8. Any of the following circumstances shall be deemed to be a reasonable excuse within the meaning of section 7 :—

(1) that there is no accommodation in a recognized primary school within a distance to be fixed by the school committee and measured according to the nearest route from the residence of the child ;

(2) that the child has been exempted by the school committee on religious grounds ;

(3) that the child is receiving otherwise than in a recognized primary school, primary education in a satisfactory manner ;

(4) that the child is certified by such authority as may be appointed in this behalf by the board to have completed the primary course ;

(5) that the child has been granted temporary leave of absence from the school, in accordance with regulations made under this Act by the board ;

(6) that the child is certified by a medical officer approved for this purpose by the board to be unfit to attend school by reason of some by bodily defect or infirmity ;

(7) that the child has, with the consent of the prescribed authority, been exempted by the school committee for special reasons recorded by it in writing.

**Issue of attendance order by the school committee.** 9. Where the school committee is satisfied that a parent who is bound under the provisions of section 7 to cause a child to attend a recognized primary school, has failed to do so, the school committee after giving the parent an opportunity of being heard, and after such inquiry as it considers necessary, may pass an order directing the parent to cause such child to attend a recognized primary school from a date which shall be specified in the order.

**Penalty for failure to obey attendance order.** 10. (1) Any parent against whom an order has been passed under section 9, and who without reasonable excuse as defined in section 8 has failed to obey such order, shall on conviction before a magistrate be liable to a fine not exceeding five rupees.

(2) Any parent who having been convicted of an offence under sub section (1) continues to disobey the order passed under section 9 shall be liable to a further fine not exceeding one rupee for every day, after the date of the first conviction, during which he is proved in a subsequent proceeding taken before a magistrate to have persisted in disobeying the order.

**11. Any person other than the parent who during the prescribed hours of attendance at school, utilizes on his own behalf or on behalf of any other person, in connexion with any employment, whether for remuneration or not, the services of any child whose parent is required under this Act to cause him to attend a recognized primary school, shall, on conviction before a magistrate, be liable to a fine not exceeding twenty-five rupees.**

**12. (1) No court shall take cognizance of an offence under section 10 or s. 11 except on the complaint of or on information received from the school committee, or from such person as may be authorized by the school committee by general or special order in this behalf :**

Provided that the school committee or the person authorized in this behalf shall before instituting a prosecution against any person cause a warning to be given to him in writing.

(2) The school committee or the person authorized in this behalf may, instead of instituting or continuing a prosecution for an offence, compound the same on the payment by the person accused of such offence of such sum as it deems proper not exceeding the amount of the fine with which such offence is punishable under this Act.

**13. The Local Government, after taking into consideration any views expressed by the board in this behalf, may, by notification, exempt any particular class or community from the operation of this Act.**

**14. No fee for primary education shall be charged in respect of any child compulsorily attending a recognized primary school within an area in which a notification under section 3 is in force.**

**15. All sums realized \* \* \* by way of composition under the provisions of this Act shall be credited to the board's fund.**

**16. When the Local Government is of opinion that default has been made by any board in respect of its duties under this Act, it may, after giving the board an opportunity of furnishing an explanation cancel the notification issued under section 3.**

**17. (1) The Local Government may, after previous publication, make rules for carrying out the purposes of this Act.**

\* The words "on conviction or" were omitted by the Government of India [Adaptation of Indian Laws] Order, 1937.

(2) In particular and without prejudice to the generality of the power conferred by sub-section (1), the Local Government may make rules—

(a) prescribing the authorities mentioned in clause (4) of section 2 and clause (7) of section 8 ;

(b) prescribing under clause (4) of section 2 the standard of instruction in primary schools ;

(c) prescribing the manner in which application may be made by the board under section 3 and the particulars to be stated in such application ;

(d) determining generally what shall be considered to be adequate provision for compulsory primary education free of charge ;

(e) requiring the board to prepare and publish a register of children in the whole or any part of the board's area ;

(f) defining the conditions on which the Local Government will bear a share of the cost of providing primary education ;

(g) requiring the board to submit such returns as the Local Government may think fit, showing the action taken and progress made by the board under this Act ; and

(h) laying down the conditions of and qualifications for the appointment of teachers with due regard to the educational needs of different communities in every locality.

The following rules have been framed by the Local Government for carrying out the purposes of this Act :—

1.—For the purpose of section 2 (4) of the Act, the "prescribed authority" shall be the Director of Public Instruction, United Provinces : and for the purpose of section 8 (7) the "prescribed authority" shall be the deputy inspector of schools of the district.

2.—The instruction in reading, writing, and arithmetic referred to in section 2 (4) of the Act, shall be that prescribed either for the infant class and classes I, II, III and IV in the curriculum for vernacular schools or for these classes in the secular curriculum for makhtabs issued by the Department of Public Instruction or in the secular curriculum for pathshalas or in the curriculum approved by the Department of Public Instruction for the primary section of Arabic and Persian Madrasas.

3.—(1) A district board which wishes to introduce compulsory primary education under section 3 of the Act in any part of the district shall consult the Divisional Inspector of Schools in the case of boys and the Circle Inspectress of Girls' Schools in the case of girls concerning the area in which compulsion is to be introduced, and shall give in writing the reasons for the selection of the area. Thereafter the board shall take a census of children between the ages of five and eleven years in the area in which it is proposed to introduce compulsory primary education in order to ascertain the number of children to whom a notification under section 3 of

\* As amended by notification No. 2831/XV-1158 dated 7th December, 1933 [U. P. Gazette 1933, Part I, page 1248].

† As amended by notification No. 179/XV-1158 dated 22nd January, 1930, published at page 58 of Part I of U. P. Gazette 1930 and notification No. 1055/XV-1158 dated 7th May, 1931 published at page 493 of U. P. Gazette, Part I of 1931.



the Act will be applicable, on the date from which such notification is proposed to take effect, and shall then, in consultation with the Divisional Inspector of Schools in the case of boys and with the Circle Inspectress of Girls' Schools in the case of girls, work out its proposals in the annexed form "A" making in the case of girls, the necessary modifications in the form.

(2) When a board has a scheme ready and the scheme is approved by the Department of Public Instruction, the board shall, if it is prepared to introduce compulsory primary education on the financial terms offered by Government, pass, a special resolution as required by Section 4 of the Act and address the application to the Secretary to Government in the Education Department through the District Officer, the Commissioner, and the Director of Public Instruction for the issue by Government of a notification under section 3 of the Act.

(3) The application shall be accompanied by—

(a) the completed forms "A" and "B";

(b) a copy of the proposed notification.

NOTE.—Three copies of the papers mentioned above should be sent.

(4) A period of not less than two months shall elapse between the date of the notification and the date from which primary education will be made compulsory under the notification; provided that the latter date shall, in no case, be earlier than the date mentioned in the application (form "B, item 7").

4.—Adequate provision for the purpose of section 4 (b) of the Act shall comprise—

(a) the provision of recognized primary schools, whether established or aided by the board, to accommodate all children who shall be liable to attend such schools on or after the date of the issue of the notification under section 3 of the Act;

(b) the provision in such schools for primary education in and through either Hindi or Urdu or both;

(c) the provision of teachers at such schools in such number, on such conditions and of such qualifications as the Local Government may from time to time deem suitable;

(d) the provision of such class room accommodation at such schools, as, having regard to the requisites of health, the local Government may deem suitable;

(e) the payment of salaries to teachers at rates prescribed in the District Board Educational Rules made under Act X of 1922;

†(f) the provision for each school of furniture and appliances including text-books for teachers, and maps. The headmaster or headmistress of each school in a compulsory area shall maintain in a stock register a complete and upto-date account of all the stock supplied to it since the enforcement of the scheme of compulsory primary education in the area. The deputy inspector of schools shall decide what furniture and teaching appliances are necessary:

(g) the appointment of the deputy inspector of schools of the district to be the "chief attendance officer" for the whole district, the sub-deputy inspector of schools to be the "attendance officer" for the areas for which he is responsible, and to aid the deputy inspector and sub-deputy inspectors of schools in their work as "attendance officer," such paid "assistant

\* For prescribed form see U. P. Gazette 1927, Part I, page 76 *et seq.*

† As amended by notification at page 894 of U. P. Gazette 1933.

attendance officers," as may be necessary. It shall be the duty of the "chief attendance officers" aided by the "attendance officers" and "assistant attendance officers" to advise and to give effect to the decision of the school committee or committees constituted under section 6 (1) of the Act, in any matter falling within the business of that committee or committees, *e. g.* to organize a census of school children liable to attend school, to prepare and publish a register of such children as prescribed in rule 5 below, maintain it in good order, revise it every year and supply copy of it to the institutions concerned; to see that parents of such children do not fail to cause them to attend a recognized primary school; to note parents failing to do so and to ascertain by personal inquiry their reasons therefor; to report to the committee or committees weekly such cases of default; on authorization by a school committee to make complaints to a magistrate on its behalf against defaulting parents and employers of children under sections 10 and 11 of the Act respectively and to maintain statements in form C showing the details of the work of the School Committee or Committees in the compulsory area. In case where the duties of the "assistant attendance officer" are not sufficiently heavy to justify the entertainment of whole-time officer, provision for an allowance to be given to a head teacher of a recognized school for doing the work should be made with the previous approval of the local Government. [Wholetime assistant attendance officers shall be persons who have had experience as teachers in board schools and shall be recruited, so far as possible, from amongst teachers resident in the locality and possessing influence in the schools and with the classes of people not generally attending schools. Preference in selection for the post should be given to a qualified resident teacher who is a member of the depressed or backward class of the area.]†

5.†—Two months before the date from which a notification under section 3 of the Act is proposed to take effect, the board shall prepare and publish for general information in the annexed form\* "D" a register in Urdu and Hindi of children to whom such notification will be applicable and supply a copy thereof to the headmaster or headmistress of each recognized primary school in the area in which it is proposed to introduce compulsory primary education. The registers shall be revised and republished in February in each succeeding year and copies shall be supplied to the institution abovenamed. The register shall contain the names of all children who will be at least 5 years (in the case of Muslim girls 4 years) but will be less than 11 years (in the case of Muslim girls 9 years) of age on April 1 of the year in which the register is revised. It shall be signed by the chief attendance officer after satisfying himself as far as possible by inspection of the entries and by inquiry from the attendance officer and the assistant attendance officer that it is complete and accurate. In preparing the census register the chief attendance officer shall see that the entries of children aged between 5 and 11 years (in the case of Muslim girls between 4 and 9 years) are made in it by years, *i. e.* the names of children between the ages of 5 and 6 years (in the case of Muslim girls 4 and 5 years) are together, those of children between the ages of 6 and 7 together, and so on. The register shall be arranged so that the names of children between the ages of 10 and 11 years (in the case of Muslim girls 8 and 9 years) are at the top and the names of children between the ages of 5 and 6 years (in the case of Muslim girls 4 and 5 years) at the bottom. A copy of the

\* For prescribed form see U. P. Gazette 1927, Part I, page 76 *et seq.*

† Added by notification No. 1304/XV-1158, 1926, dated August 1, 1929, published at page 695 of Part I of U. P. Gazette 1929.

‡ Substituted by notification at page 1180 of U. P. Gazette, Part I of 1933.

register shall also be exhibited for public use during office hours each day at the district board's office and at some place, within the area in which compulsory primary education is to be introduced, convenient to the public. No change shall be made in it, except on the authority of and under the initials of such person as may be authorized by the school committee in this behalf, and it shall be open to inspection by the circle inspector of schools and his assistant inspector and the circle inspectress of schools, who shall have the right to scrutinize it and make such inquiries into its reliability as may, from time to time, be considered necessary or expedient.

6.—Government are prepared, provided that sufficient funds are available and are voted by the Legislative Council to give district boards, which agree to apply the Act to any rural area within the district, assistance to the extent of two-thirds of the extra cost involved, including the cost, if any, of remitting fees, on condition that the board is able and willing to provide the remaining one-third in addition to its present prescribed expenditure on education.

6-A. Every compulsory area larger than a school area shall be subdivided into unit areas. In each unit area there shall be one central primary school teaching up to class IV and such preparatory schools as may be necessary. The unit area shall be called a circle or ward or be otherwise named as circumstances may require.

7.—The headmaster or headmistress of every school in a compulsory area shall keep in form E a monthly account of all children reading in the school and of the children aged between 6 and 12 years (in the case of Muslim girl between 5 to 9 years) allotted to the school. He or she shall send the forms monthly to the sub-deputy inspector of the circle (through the assistant attendance officer where there is one). The sub-deputy inspector shall scrutinize the forms and report to the deputy inspector any cases which requires the deputy inspector's attention. The sub-deputy inspector shall then return the forms to the schools for record in the school. The forms for the months of June, December and March shall be sent for record to the district board office.

The headmaster or headmistress shall also maintain in form F a graphical record of the attendance of the children liable to compulsion reading in the school. The graph shall show the percentage of average attendance of the children for the preceding month as well as for the period since the commencement of the session up to the end of the last preceding month.

\*8.—Parents shall furnish correct information to the attendance officer or assistant attendance officer for the purpose of the census and register of school children. Any parent convicted before a magistrate of refusing to furnish such information or of furnishing false information shall be liable to a fine not exceeding five rupees. No court shall take cognizance of an offence under this rule, except on the complaint of, or on information received from, the school committee or from such persons as may be authorized by the school committee by general or special order in this behalf.

8-A†—The school committee shall, before prosecuting a parent under section 10 of the Act, give him/her an opportunity to be heard under section 9 by issuing to him/her a notice in the appropriate form II or I and shall direct him/her, by issuing to him/her an order in form J, to cause the boy/girl to attend school and shall issue to him/her under section 12 (1) of the Act, a warning in form K.

\*Added by notification No. 2383/XV-1158, dated August 22, 1933 [U. P. Gazette, Part I, page 930].

† Added by notification No. 2221/XV-1158-1926 dated 8th August, 1936 published at pages 906-908, U. P. Gazette Part I of 1929.

8-B.—The school committee shall, before prosecuting an employer under section 11 of the Act, issue to him/her, under section 12 (1) a warning in form\* L.

9.—The chief attendance officer shall maintain in form\* G for each compulsory area a register of all children resident in the area who have been exempted from attendance at school. The register shall be revised at intervals of not less than one year.

18. With the previous sanction of the Local Government a board in the area of which a notification under section 3 is in force may make regulations consistent with this Act, prescribing—

**Power of board to make regulations.** (a) the supply of text-books and educational requisites to the children of indigent parents free of charge;

(b) the manner in which the school committee shall be constituted, its jurisdiction, the number of its members, and their duties, powers and responsibilities;

(c) the steps which the school committee may take to secure the attendance of children at school, and the conditions under which leave of absence from school may be allowed;

(d) the jurisdiction of each school committee where more school committees than one are appointed;

(e) the relations to be observed between the school committee and any education committee that may have been appointed under the Principal Act.

For rules made by the different boards see bye-laws of the board concerned.

**Delegation of powers.** 19. The Local Government shall not delegate its powers under this Act.

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\* For forms see U. P. Gazette 1933 at pages 914 and 930 of Part I.

## APPENDIX A.

*Existing order regarding local rates***Imposition of Rates**

In supersession of the notification in this department no. 1718, dated June 27, 1907, and in exercise of the powers conferred by section 3 of the United Provinces Local Rates Act, 1914 (United Provinces Act I of 1914) the Lieutenant-Governor is pleased to impose on every estate in Agra and Oudh a rate of the following amount, namely :—

(1) in Oudh (except in the districts of Lucknow, Rae Bareilly and Bara Banki where the rates will be Rs. 4-12-0, Rs. 4-15-0 and Rs. 4-14-0 respectively) and in any part of the province of Agra not subject to the Benares Permanent Settlement Regulation, 1795 (I of 1795), a rate of five per cent. per annum upon the annual value of the estate ;

(2) in any part of the province of Agra, subject to the Benares Permanent Settlement Regulation, 1795, except the upland tracts of the Mirzapur District, a rate of two annas per acre, upon the area under cultivation at, or within the three years immediately preceding the date of assessment ;

(3) in the upland tracts of the Mirzapur District at the following differential amount per acre on the aforesaid area, namely :

(i) two annas per acre where the land pays, or is capable of paying, an annual rent of two rupees per acre ;

(ii) one anna per acre, where the land pays, or is capable of paying, an annual rent of less than two rupees but more than twelve annas per acre :

Provided that land paying, or capable of paying, an annual rent of not more than twelve annas per acre, and land, intermittently cultivated (by which is to be understood land which is cropped not more than once in three years) shall be exempt from payment.

**Exemption from Rates**

In supersession of the notification in this department no. 3572, dated November 8, 1906, and in exercise of powers conferred by section 15, clause (a) of the United Provinces Local Rates Act, 1914 (United Provinces Act I of 1914) the Lieutenant-Governor is pleased to exempt the following revenue-free estates from liability to the local rate imposed by the notification in this department no. 250/1—1243 of this date, namely :

(a) in areas in which a rate is imposed under section 3, sub-section (2), every revenue-free estate which is an endowment, or part of an endowment, for any religious purpose and the assessable area of which does not exceed eighty acres ;

(b) in areas in which a rate is imposed under section 3, sub-section (1), every revenue-free estate—

(i) the annual value of which is less than twenty rupees, or

(ii) which is an endowment, or part of an endowment, for any religious purpose and the annual value of which does not exceed two hundred rupees :

Provided that in case of the estates described in clause (a) and in clause (b), sub-head (ii), the profits of the estate are expended in good faith on the objects of the endowment.

In supersession of notification no. 3574, dated November 8, 1906, and no. 1576, dated June 15, 1907, and in exercise of the power conferred

under section 15, clause (a) of the United Provinces Local Rates Act I of 1914 (United Provinces Act I of 1914) the Lieutenant-Governor is pleased to exempt from the operation of the said Act all estates situated within the following local area :

The Kumaun Bhabar and Chilikia Ilaqa and the parganas of Bazpur, Gadarpur (excluding the villages of Rajpura, Kankatta and Kua Khera), Kichha excluding the villages of Daran, Biron Nagla and Anjanail, Kilpuri and Bilheri in the Naini Tal District.

*Exemption from tax on circumstances and property*

It is hereby notified that under section 124, sub-section (3) of the United Provinces District Boards Act, 1922 (Act X of 1922), that the Governor, acting with his Ministers, is pleased to order that the tax on circumstances and property imposed by a district board under section 108 (b) of the said Act shall not be payable in respect of the allowances attached to—

The Victoria Cross.

Military Cross.

The Order of British India.

The Indian Order of Merit. [Notification No. 288/IX-59 dated 2nd March, 1931].

Government exempted from the payment of the tax on circumstances and property imposed by district boards under section 108 (b) of the United Provinces District Boards Act, 1922, all Government servants who have resided in their official capacity in the rural area within the jurisdiction of any district board for a period of less than six months of the year of assessment.

Disputes arising as to whether an official has resided for less than six months in the rural area shall be referred to Government whose decision shall be final. [G. O. No. 2341/IX-409 dated 10th November 1932.]

The tax on circumstances and property imposed by a district board under section 108 (b) of the United Provinces District Boards Act, 1922, shall not be payable in respect of :

(1) Sums paid in pursuance of Article 3 of the Agreement, dated the 17th August, 1825, between the British Government and the King of Oudh and that those sums shall not be taken into account in determining the total income of an assessee for the purposes of the said tax.

(2) The military disability pensions. [Notifications No. 1312-B/IX-209, 1935 dated 20th July 1935 and No. 2109/IX-270-A dated 28th August 1935.]

### Publication of Taxation Proposals

*With reference to section 115(3)*

(1) Proposals for the imposition of a tax framed under sub-section (1) of section 115 and draft rules framed under sub section (2) of section 115 shall be published in the following manner :

(a) by publication in a local newspaper (if any), and

(b) by the affixing of copies at conspicuous places at the office of the board, at the Collector's court, and at the headquarters of each tahsil, and

(c) by the posting or delivery of copies to the head master of every school maintained or aided by the board, and

(d) by the posting or delivery of copies to prominent residents in the rural area.

(2) A tahsildar shall draw the attention of every patwari visiting the tahsil to the copy affixed at the tahsil.

(3) A head master of a school maintained by the board, shall on receipt of a copy of the proposals and draft rules, take such steps as lie in his power to disseminate knowledge of the substance thereof in the neighbourhood of his school.

(4) A list of prominent residents in each tahsil shall be prepared by the tahsil committee. The chairman shall issue directions for the preparation of the lists as soon as it appears probable that proposals and draft rules will be framed by the board.

NOTE.—To be of use the lists must reach the board's office before proposals and draft rules are finally framed. [Notification No. 86/LX—209 (4) dated 22nd January 1925].

#### Rule with reference to section 114 (d)

##### *Maximum amount of tax on any person.*

"The total amount of the tax on circumstances and property imposed by a district board, on any single assessee shall not, in any year, exceed the sum of Rs. 2,000." [Notification No. 1509/LX—242, dated 25th September 1930.]

#### Model Rules for the Assessment and Collection of a Tax on Circumstances and Property.

1. The circumstances and property of the year ending on the 31st day of December previously to the date of assessment shall, when possible, be taken as the basis of assessment.

2. Subject to the provisions of section 114 of the Act, all the activities of an assessee within the district, whether carried on under the same or a different name, shall be considered in calculating his total assessment.

3. The tax shall be assessed in each tahsil by a committee which shall be the tahsil committee or which if the tahsil committee is combined with another tahsil committee under section 62(3) shall consist of the members who would form the tahsil committee, if a combined committee had not been established.

4. (a) On or before December 15 the committee shall prepare or cause to be prepared a list of all persons within the tahsil who appear to be liable to pay the tax. The committee shall then consider the circumstances and property of every person entered in the list and of any other person not entered therein who appears to be liable to pay the tax, and shall determine the amount of the tax to which person shall be assessed. The name of every person assessed and the amount of tax to which he is assessed shall be entered in an assessment list which shall be in the form attached to these rules and shall be completed on or before January 20.

(b) Notwithstanding anything in part (a) of this rule, the assessing officer shall, during the two years following that in which an assessment has been made in accordance with rule 4(a), prepare the assessment list in the following manner:

He shall examine the assessment list of the preceding year and shall consider the circumstances and property of every person entered in the list and of any other person not entered therein who appears to be liable to pay the tax. He shall determine the amount of the tax to which each person shall be assessed in the current year and shall make such corrections and addition to the list as may be necessary on or before January 20.

5. When the list has been prepared the committee shall submit the list or the corrected copy of the list to the board for consideration and shall take such action to revise the list as the board by resolution may direct.

The board shall return the list to the committee by February 15.

**Note.**—The object of this rule is to give the board an opportunity of co-ordinating assessment operations on the various tahsils, for instance in cases in which a tahsil assessment list is obviously incomplete or the assessments are in general too low. Objections by assessors are provided for in rule 7.

6. When the list has been returned to the committee and has been revised according to the directions, if any, given by the board, the committee shall give public notice of the place where the list or copy thereof may be inspected and every person whose name is entered in the lists and an agent of such person, shall be at liberty to inspect the lists and to make extracts therefrom without charge.

7. (1) The committee shall, when public notice is given as required by rule 6, give notice of a date not less than one month thereafter when it will proceed to consider objections to the assessments, and in all cases in which any person is for the first time assessed or the amount of his assessment is increased, it shall give notice thereof to the person concerned.

(2) Every objection to an assessment shall be made in a written application, shall state the grounds on which the assessment is disputed, shall be addressed to the committee, and shall be presented before the date fixed in the notice to the secretary of the board in the case of the sadr tahsil and in the case of any other tahsil to the clerk, if any, of the tahsil committee or where there is no clerk, to a member of the committee appointed by the committee in this behalf. The person to whom an objection may be presented shall be mentioned in every notice published or delivered under clause (1) of this rule.

(3) The committee shall, after allowing the applicant an opportunity of being heard, investigate and dispose of any objections and cause any necessary amendments to be made in the list.

8. The board may at any time alter or amend the assessment list—

(a) by entering therein the name of any person who ought to have been but has not been assessed.

(b) by altering an assessment which has been made incorrectly by reason of fraud, misrepresentation or mistake.

(c) by correcting any clerical or arithmetical error :

Provided that no amendment or alteration made by the board under this rule shall take effect in respect of any matter which has been the subject of an appeal under section 128 of the Act, until the amendment or alteration has been confirmed by the officer by whom the appeal was decided.

9. Every person assessed to the tax who shall change either the designation of his firm or the nature of his trade, vocation or calling or his place of business shall, within 30 days of such change, give intimation thereof to the secretary.

10. On receiving an intimation under rule 9 the secretary shall refer the matter to the committee, who shall make such amendment of the assessment list as may be required.



11. The provisions of rules 6 and 7 applicable to assessments made under rule 6 shall, so far as may be, apply to amendments of the assessment list made under rules 8 and 10.

12. The tax shall be payable in two equal instalments due respectively on and provided that any person so desirous may pay either instalment in advance of the dates fixed for the same.

**Note.**—The tax or assessments below a certain figure may be made payable in one instalment on April 1, if a board considers that arrangement preferable.

13. Any person who has paid the tax for a whole half-year, and who ceases during such period to be liable to assessment, shall be entitled to a refund of a proportionate amount of the tax, subject to the following provisions :

(a) that refunds shall be given for whole months only ;

(b) that any broken period less than a full month shall be disregarded in calculating the refund ; and

(c) that no refund shall be given unless notice in writing of his ceasing to be so liable has been given to secretary, and that no refund shall take effect for any period previous to the date of the delivery of such notice.

14. The board may, by special resolution, allow a person to compound for the tax for any period not exceeding three years :

Provided that the board may, by a similar resolution, and after giving fifteen days' notice to the person concerned withdraw the permission to compound on the ground that an arrear of the tax has been outstanding against him for more than one month.

#### *Penalty.*

In exercise of the power conferred by section 175 of the Act, the Local Government hereby directs that a breach of any of the provision of rule 9 shall be punishable with fine which may extend to Rs. 100.

#### *Note.*

If the board desires that assessment shall be made by a paid agency and not by tahsil committees the following rules should be substituted for rules 3, 4, 5, 6, 7 and 10 of the above model rules :

3. The tax shall be assessed by an officer appointed by the district board hereafter called the assessing officer.

4 (a) On or before December 15 the assessing officer shall prepare or cause to be prepared a list of all persons within the tahsil who appear to be liable to pay the tax. He shall then consider the circumstances and property of every person entered in the list and of any other person not entered therein who appears to be liable to pay the tax, and shall determine the amount of the tax to which such person shall be assessed. The name of every person assessed and the amount of the tax to which he is assessed shall be entered in an assessment list which shall be in the form attached to these rules and shall be completed on or before January 20.

(b) Notwithstanding anything in part (a) of this rule, the assessing officer shall, during the two years following that in which an assessment has been made in accordance with rule 4 (a), prepare the assessment list in the following manner :—

He shall examine the assessment list of the preceding year and shall consider the circumstances and property of every person entered in the list and of any other person not entered therein who appears to be liable



## APPENDIX B.

## Rules\* for the grant of loans to local authorities

In exercise of the powers conferred by section 4 of the Local Authorities Loans Act, 1914 (IX of 1914), the Governor General in Council is pleased to make the following rules under the said Act :

Short title, commencement and cancellation of former rules. 1. (1) These rules may be called the Local Authorities Loans Rules, 1915.  
(2) They shall come into force on January 1, 1915.  
(3) The rules published with notifications nos. 6565-A and 6566-A, dated October 24, 1907, as subsequently amended, and with notification no. 571-A, dated September 24, 1912, are hereby cancelled, except as regards money borrowed before these rules come into force.

2. In these rules—

Interpretation. (1) "the Act" means the Local Authorities Loans Act, 1914 (IX of 1914);

(2) "Government loan" means a loan taken from Government funds ;

(3) "loan" means a loan made, taken or raised under the Act ;

(4) "non-Government loan" means a loan raised, with the sanction of Government, otherwise than from Government funds ; and

(5) "term" of a loan means the period elapsing between the date on which the loan is completely made, taken or raised, and the date on which it is completely repaid.

3. A local authority shall not borrow money for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) borrowing power. of section 3, unless the work to be carried out is either—

(a) within the local limits of the area subject to the control of the local authority, or

(b) for the benefit of the inhabitants within those limits.

NOTE.—Under the Act no loan may be contracted for the purpose of carrying on the ordinary administrative duties of a local authority, nor may any loan be taken without the previous sanction of the Local Government. [G. O. No 211-IX/40 dated 10th February 1930.]

Application. 4. When a local authority desires to obtain a loan, it shall submit an application to the Local Government showing—

(1) the purpose for which the loan is required, and where the loan is required for any of the purposes specified in clauses (i), (ii), (iii), or (iv) of sub-section (1) of section 3, an estimate of the cost of the entire work or such part of it as it is proposed to carry out from loan funds ;

(2) the amount which it is proposed to borrow ;

(3) the fund on the security of which it is proposed to borrow ;

(4) the law under which the said fund is levied, received or held ;

(5) the dates within which the money is to be borrowed and when it is proposed to raise a loan in instalments, the amount of each instalment, the dates within which the first instalment is to be taken or raised, and the years in which it is intended to take or raised the other instalments ;

(6) the rate of interest at which it is proposed to borrow ;

\* Government of India Finance department notification No. 1020-A dated 10th November 1914 as amended by notifications Nos. 629-A dated 11th August 1916 ; 149-A dated 29th March 1917 and 416-A dated 31st August 1917.

(7) the term of years for which the money is to be borrowed, and the method by which it is to be repaid. If it is proposed to repay the loan by means of a sinking fund, the rate of interest at which the improvement of such sinking fund is to be calculated shall also be stated ;

(8) an account of the financial position of the local authority, including a statement of all existing prior charges on its funds.

5. The Local Government shall cause such inquiry as it thinks fit to Inquiry to Local be made into the statements contained in the application Government. and into the utility of the purpose for the loan is proposed.

Rejection of application. 6. If it appears to the Local Government that the money ought not to be borrowed, it shall reject the application.

7. If it appears to the Local Government that the money ought to be Publication, of borrowed, it shall cause to be published in the local official application etc. gazette, and in such other manner as it may deem fit within the local limits of the area subject to the control of the local authority, a copy of the application and such particulars in regard to any inquiry made under rule 5 as it may think necessary.

Disposal of application after publication. 8. After the expiry of one month from such publication. ation, and after calling for any further information which it may require, and considering any objections which may be preferred, the Local Government may—

(1) reject the application, or

(2) if so empowered grant the loan, or sanction the raising of the loan, as the case may be, or

(3) refer the application for the orders of the Governor General in Council.

9. When a local authority submits an application for a Government loan, the Local Government may grant the loan, provided that the following conditions are fulfilled namely :

(a) the term of the loan does not exceed thirty years ;

(b) funds are available from the grant placed at the Local Government's disposal for the purpose ; and

(c) the rate of interest payable on the loan is not less than 4 per cent. per annum.

If the above conditions are not fulfilled, the Local Government shall forward the application for the orders of the Governor General in Council.

10. When a local authority submits an application for a non-Government loan, the Local Government may sanction the application, provided that the following conditions are fulfilled, namely,—

(a) the term of the loan does not exceed thirty years, and

(b) the amount of the loan does not exceed five lakhs of rupees.

If the above conditions are not fulfilled, the Local Government shall forward the application for the orders of the Governor General in Council.

11. (1) In granting or sanctioning a loan, the Governor General in Council or the Local Government as the case may be, may prescribe any further conditions not inconsistent with the Act and with these rules, as he or it may think

fit.

(a) In particular and without prejudice to the generality of sub-rule (i) the following conditions shall be prescribed, namely :—

(i) In the case of every loan, that the Local Government shall determine and the local authority shall pay the cost—

(a) of any inquiry made under rule 5;

(b) of advertisements published under rule 7;

(c) of inspections made and other measures of control taken under rule 12, and

(d) of any other proceedings taken by order of the Governor General in Council or the Local Government under these rules.

(ii) In the case of every loan, that the local authority shall furnish to the account officer of the provinces and to the Local Government, any information which they may require regarding its funds and regarding the expenditure of the loan.

(iii) In the case of a Government loan, that the Local Government, if it considers that the local authority has failed to comply with any of the conditions prescribed in respect of the loan or with any of the requirements of these rules may at any time order that no further payments shall be made on account of such loan and that any amount advanced with interest thereon shall be repaid immediately.

(iv) In the case of a non-Government loan, that the local authority shall not, without the previous approval of the authority which sanctioned the loan, vary the dates within which the raising of the loan, or of the first instalment of it, has been sanctioned ; and that if the loan is raised by instalments, the local authority shall report, for the previous approval of the sanctioning authority, the dates within which each further instalment is to be raised.

Control and inspection of works and accounts. 12. The Local Government shall make such provision as it may deem necessary—

(a) for ascertaining and securing that the money borrowed is duly applied to the purpose for which it has been borrowed, and that the unexpended balance of the loan is not employed otherwise than in accordance with these rules.

(b) Where the loan is taken for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of section 3 for the proper inspection of the work to be carried out : provided that every such work and the account connected therewith shall be open at all times to the inspection of—

(1) the Superintending or Executive Engineer in whose division the work is situated, and

(2) of any person who may be authorized to inspect the accounts of the local authority, and

(3) of any other person specially authorized by the Local Government in this behalf.

Procedure on attachment. 13. When the Local Government decides to attach any funds under section 5, the following procedure shall be observed, namely :—

(a) The Local Government shall issue a notice to the local authority prohibiting the collection or management of such funds by the local authority, and vesting the administration thereof in such officer as the

Local Government may appoint. The Local Government shall cause such notice to be published in the local official gazette and in such other manner as it may deem fit within the local limits of the area subject to the control of the local authority.

(b) The officer appointed by the Local Government under section 5 shall pay the moneys collected or received under such attachment to the lender, or, in the case of a Government loan, into the Government treasury.

(c) The said officer shall prepare the accounts of moneys so collected, and of the cost of collection, in such form as the Local Government may, from time to time, direct. He shall deliver a copy of the accounts to the local authority, and shall cause a copy to be published in the local official gazette.

14. If, on the completion of the work or the closing of the account of the transaction for which a local authority has Unexpended borrowed money, the Local Government is satisfied that balances. the whole of the money has not been spent on the purposes for which it was borrowed, it shall proceed as follows, namely :

(a) *In the case of a Government loan*—The Local Government shall direct that the unexpended balance shall be forthwith repaid to Government; and the principal of the debt reduced by an equivalent amount. The Local Government may direct such variation as it may consider necessary on this account in the instalments fixed for the liquidation of the loan.

(b) *In the case of a non-Government loan*—

(i) If the Local Government itself sanctioned the raising of the loan, or if the unexpended balance of the loan does not exceed the amount which the Local Government is competent to sanction as an original loan, it may direct that the unexpended balance shall be utilized either in the reduction in any way of the debt of the local authority, or in carrying out any works which that authority is legally authorized to carry out.

(ii) In cases not falling under clause (i) the Local Government may direct that the unexpended balance shall be utilized in the reduction in any way of the debt of the local authority, or with the previous sanction of the Governor in Council, that the unexpended balance shall be utilized in the carrying out of any works which the local authority is legally authorized to carry out.

15. The following provisions shall apply to interest on Government loans, namely :—

(1) Interest shall be charged at the rate agreed upon, yearly or half-yearly as the Local Government may determine, and shall be reckoned and paid on each instalment from the date on which such instalment is received by the local authority.

(2) The Local Government may, if it thinks fit, direct that compound interest at a rate not less than 6 per cent. per annum shall be paid upon all overdue instalments of interest or of principal and interest.

16. When the previous consent of the Local Government, the local authority may, at any time, repay the whole or any part of a Government loan in advance of the period fixed by the conditions of the loan.

Repayment of Government loans.

Account of Government loans. 17. The accounts of every Government loan shall be kept by the account officer of the province in which it is made,

Sinking fund non-Government loans. 18. If a loan is not repayable by annuities or annual drawings, the local authority shall establish a sinking fund in the following manner, namely :

(1) it shall pay out of its income, yearly or half-yearly, into such fund a sum which, accumulating at such rate of compound interest as the authority sanctioning the loan may fix, will be sufficient to secure the liquidation of the loan within the term fixed for its repayment ;

(2) it shall make the first of such payments within one year from the date of taking or raising the loans, unless the sanctioning authority otherwise directs ; and

(3) it shall submit the accounts of its sinking fund annually to the account officer of the province, and shall at once make good from its income any amount by which he may certify that the fund is deficient, unless the Governor-General in Council sanctions a gradual readjustment.

Loans for railway construction payable at option. 19. Notwithstanding anything contained in the foregoing rules, it shall be permissible, with the previous sanction of the Governor-General in Council, for a district board, which desires to construct a railway partly from the proceeds of a cess levied for that purpose and partly from borrowed funds, to borrow money by means of debentures repayable at the option of such district board.

#### Subsidiary instructions regarding the grant of loans.

All loans granted to municipalities, district or local boards and other local authorities, under the Local Authorities Loans Act or any other Act, are subject to the following limitations and restrictions :

(1) The procedure described by the various Acts, of the legislature, and by rules framed thereunder by competent authority for making applications for loans, should be observed, as well as any conditions laid down in such Acts, and rules governing the grant of the loans.

(2) No loan can be granted which is—

(a) of an unusual nature,

(b) devoted to objects outside the ordinary work of administration.

(3) Borrowers are required to adhere strictly to the terms settled for the loans made to them ; and no modification of those terms in their favour will be made subsequently except for very special reasons.

(4) A penal rate of compound interest not less than 8 per cent. a year may be enforced upon all overdue instalments of interest or principal and interest.

### Calculations of repayments of loans by equal instalments.

The instalments including interest for repayment of a loan of one lakh of rupees at  $6\frac{1}{2}$ , 7 or  $7\frac{1}{2}$  per cent. interest by periodical payments in a given number of years, are as follows :

Term.			Instalments on loans at the following rate of interest.		
			$6\frac{1}{2}$ per cent.	7 per cent.	$7\frac{1}{2}$ per cent.
			Rs.	Rs.	Rs.
Five years	Yearly	...	24,063	24,389	24,716
	Half-yearly	...	11,873	12,024	12,176
Ten years	Yearly	...	13,910	14,238	14,569
	Half-yearly	...	6,878	7,036	7,196
Fifteen years	Yearly	...	10,655	10,979	11,329
	Half-yearly	...	5,268	5,437	5,609
Twenty years	Yearly	...	9,076	9,439	9,809
	Half-yearly	...	4,503	4,683	4,866
Twenty-five years	Yearly	...	8,198	8,581	8,971
	Half-yearly	...	4,073	4,263	4,457
Thirty years	Yearly	...	7,658	8,059	8,467
	Half-yearly	...	3,809	4,009	4,213

The Governor in Council has fixed the rate of interest on the loans to be granted to municipal and district boards with effect from April 1, 1936, at  $4\frac{1}{2}$  per cent. per annum, *vide* F. D. G. O. No. B-6 A/X, dated 2nd October, 1935.



## APPENDIX C.\*

## Rules for preparation of the Budget.

1. In October in each year the chairman of the board shall prepare schedules of the following estimates for the year commencing on April 1 next following :

- (1) Local rates and contribution receipts ;
- (2) provincial ferry surplus receipts ;
- (3) medical receipts and expenditure (Western system) ;
- (4) public health and vaccination receipts and expenditure ;
- (5) veterinary receipts and expenditure ;
- (6) public works receipts and expenditure (Public Works Departments agency).

At the same time the chairman of the education committee of the board shall prepare schedules of the educational receipts and expenditure and schedules of receipts and expenditure on account of industrial education. He shall submit these schedules to the chairman of the board before October 21. The chairman of the board shall thereupon draw up a rough budget estimate in Form A incorporating the entries in the schedules and making entries direct for the items for which no schedule has been prepared. The estimate shall be so framed that at the end of the year, after the exclusion of the credit balance of dispensaries having such a balance, of deposits unadjusted, and of unspent loans and Government grants earmarked for specific objects, including the balance in the educational fund, the actual balance at the absolute disposal of the board for expenditure, along with the permanent advances in the hands of officials or members, will not fall below the required minimum working balance.

The chairman shall lay the rough budget estimates and the schedules before the Finance Committee (if any) for examination and before the board of approval at meetings to be held between November 1 and 13.

A copy of the rough budget estimates and the schedules shall be available in the board's office for the inspection of members at least one week before these meetings of the board.

2. The forms of the schedules and the budget are appended to this chapter : the detailed instructions given in rules 4, 5, 6 and 7 shall be followed in their preparation and *mutatis mutandis* in the preparation of the annual and monthly accounts.

3. In all schedules and in the budget the entry in the column " Estimate of the current year " shall be that of the estimate as originally sanctioned ; additional grants should be allowed for in the revised estimate.

" Establishment " includes salaries, pensionary contributions, and allowances of all kinds, except where entry of these items is especially provided for.

" Contingencies " includes supplies and services.

4. Every item of new expenditure entered in the schedules and every considerable variation in the budget figures from the figures of the current year shall be explained in the column of remarks.

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\* Chapter VI of the District Board Manual.

When the actual expenditure against detailed heads of a schedule is not known the actuals for several detailed heads may be shown together by bracketing, or otherwise as may be found convenient.

5. *Budget—Receipt side—Extraordinary and debt*—Items 4 and 5 should include all sums not partaking of the nature of a loan, advanced to the board for any purpose. The refund of a permanent advance should be entered against item 4 and receipts on account of the sale of quinine by schoolmasters and others should be shown against item 5.

Against item 6 should be entered all deposits of the year, e.g., sums lodged by muharrirs and other servants and by the contractors as security except in the case of amounts deposited in the post office or Imperial Bank, savings bank.

6. *Budget—Expenditure side—Extraordinary and debt*—Against item 4 should be entered sums advanced during the year to an official or member to meet petty expenditure; and all other advances made during the year as well as payments on account of the purchase of quinine for sale by schoolmasters and others should be shown against item 5.

Against item 6 should be shown all security deposits of the district board establishment and contractors which have been refunded during the year.

7. *Closing balance*—Against item 1 should be shown the total amount at the credit of all the dispensaries in the district having a credit balance; under item 2 should be included all unadjusted deposits of the previous or current year; against item 3 should be shown the total of balances in the education fund; against item 4 unspent Government grants for specific objects other than education; against item 5 unspent loans; and against item 6 the actual balance of income at the absolute disposal of the board for expenditure. The total balance should correspond with the actual balance in the treasury, after allowing for uncashed cheques and for money received, but not credited in the treasury.

8. The chairman shall forward the schedule as approved by the board so as to reach on November 20, the Government officer concerned, *vis.*—

*Schedule 1*—The Collector.

- " 2—The Divisional Engineer.
- " 3—The Civil Surgeon.
- " 4—The District Superintendents of Vaccination.
- " 5—The Veterinary Advisor to Government.
- " 6—The Divisional Engineer, Public Works Department.

*Educational Schedule*—The Inspector of Schools.

*Industrial Education Schedule*.—Director of Industries.

9. The chairman shall fill up all the entries in Schedule 1 to the best of his information.

The Collector on receipt of the schedule shall correct the revised and budget estimates of land revenue and local rates receipts and shall return it to the chairman before December 20.

10. The chairman shall fill up Schedule 2 to the best of his information before sending it to the Divisional Engineer. The Divisional Engineer shall check and correct the schedule and return it to the chairman before December 20.

11. The chairman shall obtain from the Civil Surgeon before November 15 a copy of the appendix to schedule 3 filled up in accordance with the orders regarding the division of hospital expenditure between the district fund and local income. He shall check this and incorporate it in schedule 3, and complete this schedule.

12. The chairman shall fill up the entries in schedule 4 and shall obtain to it the signature of the District Superintendent of Vaccination as attesting the correctness of the vaccination entries.

13. The chairman shall fill up the entries in schedule 5. The Veterinary Adviser to Government shall examine the entries and return the schedule with his remarks before December 20.

14. If any work is to be carried out through the agency of the Public Works Department, the chairman shall fill up the entries in schedule 6 in consultation with the local officer of the Public Works Department. He shall include in the closing balance of the revised estimate of the current year all amounts that are likely to remain unspent upon incomplete works and he shall make provision for the expenditure in the budget year. The Divisional Engineer shall return the schedule to the chairman so as to reach him before December 20.

15. The chairman of the education committee shall fill up the educational schedule and the industrial education schedule upon the lines of the budget for the current year with such corrections as are required by any variation in the prescribed grants for educational purposes, or by any extensions of public instruction that have been, or are likely to be sanctioned by the board. He shall explain all changes in the column of remarks or in notes to be attached to the schedule. The inspector of schools shall check the educational, schedule and the Director of Industries shall check the industrial education schedule note whether it makes provision which is in his opinion adequate for the work to be carried on, and whether it accords with such order of the Government as bear upon the works, and return it with his remarks before December 20 to the chairman of the education committee. The chairman of the education committee will submit the schedule with the Inspector's, Director's and his own remarks to the chairman of the board before January 1.

16. The chairman of the board shall cause to be prepared for each department, except the Education Department, an estimate for the stores required during the budget year, but in respect of education stores it shall be the duty of the chairman of the Education Committee to get such an estimate prepared and to submit it with the Education schedule to the chairman of the board. The estimate shall show for each class of stores the balance in hand, the quantity required for the ensuing year, the quantity to be purchased and the estimated cost, and shall clearly show how the estimated requirements have been calculated.

17. On receipt of the returned schedules, or, if any schedule has not been returned, then on a date as soon as may be after January 1, the chairman shall place the schedules together with the rough budget and the estimate of stores before a meeting of the board; and the board shall consider and come to a resolution upon any point on which the departmental remarks received suggest a change in the original proposals. The schedules, the rough budget and the estimate of stores shall all be available in the board's office for the inspection of members at least four days before the meeting aforesaid. The chairman shall send immediately to the inspector of schools a copy of the resolution passed by the board on any remarks made by the inspector in the educational schedule.

18. The board shall pass the budget before January 20. The chairman shall, on January 25, submit the fair budget to the Commissioner together with—

(1) a complete copy of each of the schedules including the remarks, if any, of departmental officers,

(2) a statement in form\* B showing separately the details of original works proposed to be carried out by board's own agency and by the agency of Public Works Department, including the reserve provision, any, for original works,

(3) a statement in form\* C showing the appropriation from loans and from non-recurring Government grants for specific purposes other than education,

(4) a statement in form\* E showing additional recurring expenditure on "Education" over and above the prescribed minima of the current year proposed to be undertaken by the board during the budget year out of its own resources, clearly showing the recurring source of income from which it is proposed to meet it.

(5) A copy of the statement attached to the annual report submitted under rule 15(6) of the rules regarding the preparation of annual reports and their submission to Commissioners of divisions by the district boards, with explanatory remarks showing to what extent outstanding claims have been liquidated.

Note.—The power of Government under section 161, District Boards Act, 1922, has been delegated to Commissioners of divisions.

18A. The chairman shall cause a copy of the sanctioned budget to be published in a local newspaper, or if there be no newspaper published locally, he shall send a copy of the budget for publication to any news paper or newspapers designated in this behalf by the Local Government.

19. After the budget has been sanctioned the chairman of the education committee shall forward a copy of the educational schedule (in duplicate) to the inspector of schools for information and shall report to him any alteration which may be subsequently made affecting educational expenditure; and the chairman of the board shall forthwith send a copy of sanctioned schedules 3, 4, 5 and 6 to the Government officer concerned for information.

20. When the estimate of stores is considered by the board, orders shall be passed as to whether tenders are to be invited for the supply or whether the stores are to be purchased in the open market at rates approved by the board. When the estimate for stores has been passed the chairman may obtain stores up to the amount sanctioned, as required, from time to time, at the rates in the accepted tender or the rates approved by the board, as the case may be.

21. When the board proposes to transfer funds from one head to another in which an excess is anticipated, it shall do so upon a formal reappropriation statement in the prescribed\* form signed by the chairman.

Note.—A reappropriation amounts to an alteration of the budget and is subject to the provisions of section 161(2)(3), District Boards Act, 1922.

22. If any stores are required which are not included in the sanctioned estimate or are in excess of the amounts entered therein, or which cannot be obtained at the rates approved by the board, a supplementary estimate shall be submitted for the sanction of the board. In cases of emergency

\* For the prescribed forms see District Board Manual.

the chairman may sanction such estimate and lay it before the board for approval at the next meeting.

23. The revised budget shall be drawn up in form\* A with the following modifications:

(1) Column 2 shall contain the actuals for the last financial year for which the accounts have been made up.

(2) Column 3 shall contain the original estimate for the current year in which the revised budget is prepared.

(3) Column 4 shall contain the actuals of the current year up to the end of the last month for which they may be completed.

(4) Column 5 shall contain the revised estimate.

(5) Column 6 shall be left blank.

The revised estimate shall be prepared with great care, the actual opening balance being shown and all expected variations in receipts and expenditure being noted. The scale of establishment to be allowed for in the budget year shall be that which will be in force on the first day of the budget year, and this scale shall be set out in the proper schedule of the budget. Lump additions or deductions may be made on account of anticipated revisions or savings.

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\* See District Board Manual for the prescribed form.

## APPENDIX D.

### Rules regarding the moveable and immoveable property vested in the district board.

1. In these rules the expressions "immoveable property" and "moveable property," respectively, wherever occurring, bear the meanings assigned to them by the United Provinces General Clauses Act, 1904, but subject, in relation to the transfer of property, to the provisions of the Transfer of Property Act 1882.

2. The board shall maintain a register in form\* A of all immoveable property vested in it.

One page of the register shall be given to each piece of property and a plan of the property shall be given on the opposite page.

Property held by the board on lease shall be recorded on separate pages of the register.

3. The board shall in the register of immoveable property distinguish between (a) metalled road (b) selected unmetalled roads, and (c) other roads. The board shall prepare and maintain a map of each road properly drawn to scale and showing the boundaries of the road.

4. The board shall periodically, but not less than once in three years, cause the register of immoveable property to be examined and shall require the examining officer to certify as to the correctness or otherwise of the record and to report for the action of the board any incorrect entry.

5. The board shall make provision for protecting from encroachment the roads and other property vested in it. The board shall cause the boundaries of each road to be inspected once a year and to be checked with the map prescribed in rule 3.

6. In making an application for the acquisition of land for public purposes the board shall clearly report the necessity for the acquisition and the grounds on which purchase by private contract is considered to be impracticable or undesirable. It shall obtain an estimate of compensation to be paid for the land and of the revenue proposed to be remitted from the Collector and shall submit it with the application.

7. The board shall not transfer otherwise than by way of lease without a premium any immoveable property vested in it, except with the previous approval of the Commissioner, and on such conditions as the Commissioner may approve, if the capital value of the property exceeds Rs. 500 :

Provided that when any land acquired under the Land Acquisition Act ceases to be used or required for the purpose mentioned in the notification of its acquisition by the board, the board shall relinquish such land to the Collector of the district, who will dispose of it in accordance with the rules in Chapter XX of the Revenue Department Manual and pay the proceeds to the district board, less any expenditure incurred in its disposal.

**Note.**—Capital value be taken at twenty times the annual value.

8. In cases where the sanction of the Commissioner or the Collector is required for the transfer of property vested in the board, the board shall report the proposal in form\* B to which a scale map of the land and surroundings shall be attached.

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\* See District Board Manual for the prescribed form.

9. In the case of a lease without premium transferring immoveable property vested in the board a reasonable annual rent shall be reserved and made payable during the whole term of the lease, and the lease or an agreement to grant the lease shall not be made without the previous sanction of the board by resolution :

Provided that when the term of the lease exceeds ten years, but not thirty years, the previous sanction of the Collector; and when the term exceeds thirty years, the previous sanction of the Commissioner shall also be obtained.

10. The board shall not ordinarily transfer property vested in it by lease except by auction or after inviting tenders. In cases where public tenders have not been invited the board shall record its reasons for entertaining a private offer and the method adopted by it in fixing a fair rent.

11. When these rules require the previous approval of the Collector or of the Commissioner to a transfer of property vested in the board, any instrument whereby the transfer is effected should record the fact of the approval of the Collector or of the Commissioner having been obtained.

12. The board shall maintain a register of trees vested in it in form\* C and for each separate department a register in form\* D of all moveable property which is of a permanent or durable nature. When the property is disposed of finally by sale or otherwise the particulars of disposal shall be entered in columns 8 to 12 under the initials of the Secretary.

**Note.**—This register should not be used for consumable stores which should be accounted for in the manner prescribed in the board's rules.

13. The board shall cause the register of moveable property to be verified at least once a year and the register of trees to be verified at least once in three years. The verifying officer shall certify as to the correctness or otherwise of the record and to report for the action of the board any incorrect entry.

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\* See District Board Manual for the prescribed form.

## APPENDIX E.

### Rules regarding general accounts.

1. In these rules, unless there is something repugnant in the subject or context,—

(a) The treasury means the Government treasury or sub-treasury or a bank to which the Government treasury business has been made over.

(b) Local rates include any cess imposed on tenants.

(c) Secretary includes a servant of the board or any officer duly authorized by the chairman in writing to perform the whole or part of the duties imposed on the secretary by these rules.

(d) Security includes cash, Government paper or other stock, and a bond hypothecating immovable property.

2. The board shall be guided generally by the instructions of the Examiner, Local Fund Accounts. The board shall not alter the accounts forms prescribed in these rules and shall not add any new form of account without the sanction of Government.

3. Figures in the accounts shall be in English characters except in the case of receipts for any particular dues for which the board prescribes that the figures shall be in Vernacular characters. Accounts and registers shall, as far as possible, be maintained in English. Books of accounts and registers shall be substantially bound and paged before being brought into use, and no accounts shall be kept on loose sheets of paper or in loosely bound volumes.

4. Corrections and alterations in accounts shall be neatly made in red ink and initialed and dated by the official making the correction. Alterations and corrections in a voucher shall be authenticated by the payee or the drawing officer, as the case may be. Erasures shall on no account be permitted.

5. All money transactions to which any member, officer or servant of a board in his official capacity is a party shall without any reservation be brought to account and all the money received shall be lodged in full in the treasury to be credited to the appropriate account. The only exception is where the deduction of money order fees from remittances is specially authorized.

6. The district fund shall be maintained at the treasury in two accounts which shall be called the district fund (general account) and the district fund (education) account.

7. To the district fund (education) account shall be credited—

(a) the balance of the education funds at the time these rules come into operation,

(b) all grants made to the board for education by the Local Government from provincial revenues,

(c) all income from school fees, school hostel receipts, income from educational endowments, interest from securities held for educational purposes, contributions for education from other local bodies, subscriptions for educational purposes from other sources and all other educational receipts.

(d) by transfer from the district fund (general) account, such further sums as may be necessary to bring the total sum credited during the financial year to the district fund (education) account, excluding the opening balance, up to the total of the amounts passed by the board for



expenditure on education in the financial year, excluding the sum passed by the board for expenditure from the balances in the district fund (education) account at the beginning of the financial year. Such transfers shall be made under the orders of the chairman of the board on May 1, July 1, December 1 and March 1 and at such other times as may be convenient. It shall be the duty of the chairman of the board, in consultation with the chairman of the education committee, to transfer under this rule to the district fund (education) account at the prescribed times such sums as will enable the accountant to meet all expenditure due to be paid from the account before the next transfer of funds is made to the account.

**Note.**—The amounts passed by the board in its budget for expenditure on the different education heads and items shall not be less than the amounts which may from time to time be prescribed by Government for the purpose.

7A. Money pertaining to the district fund, with the exception of authorized advances, shall not be kept apart from the balances at the credit of the board but shall be at once credited to the appropriate head of account.

7B. The board shall keep in form I\* two treasury pass books one of which shall be for the district fund (general) account and the other for the district fund (education) account.

The board shall send these pass-books not less than four times a month to be written up at the treasury. No entry shall be made in the pass-books in the board's office or in any other office but the treasury office or by any person except the treasury clerk.

7C. All expenditure on account of items of expenditure shown in the educational schedule shall be met from district fund (education) account.

8. The board shall direct its collecting agents and persons from whom sums are due to the account of the district fund to pay or remit to the nearest treasury all sums collected for the board or due to the board. Moneys should seldom be received in the office of the board.

9. The treasury clerk shall enter in the pass-books all sums paid into the treasury on account of the district fund, and all payments made on the board's cheques. At the close of each month he shall total the entries on each side of the pass-books and shall strike the balance under the signature of the treasury officer. The pass-books shall not remain in the treasury longer than is necessary for the entries to be written up, and, at the end of the month, balanced.

10. The authority for the payment of grants sanctioned by Government out of provincial revenues shall be issued to the treasury officer by the Accountant General. Grant sanctioned by subordinate authorities under the powers delegated to them will be disbursed by the treasury officer on the authority of such sanctions. The district board shall present a bill for the amount of every grant to the treasury officer, who shall make the payment by transfer credit to the board's account.

11. The treasury officer shall credit the local rates, in full to the district fund, general account and shall cause the amount to be entered in the District Fund (general) pass-books.

12. When sums for credit to the district fund are paid into the treasury otherwise than by money-order they shall be accompanied by a chalan in triplicate in form\* 2. The first part of the chalan shall be retained at the treasury, the second part shall be sent daily to the board's office as a voucher, and the third part shall be given as a receipt to the

\* See District Board Manual for the prescribed forms.

person paying in the money. When the treasury is a sub-treasury the officer in charge shall retain the first part of the chalan and shall send the second part with his daily siahias to the treasury officer, who shall immediately send it to the board office. On the last chalans of each day pertaining to general and education accounts the treasury officer shall note the total of the receipts relating to each as shown in the treasury accounts of the day before sending the chalans to the district board's office.

13. When sums are remitted to the treasury by money-order the treasury officer shall on the same day send to the board's office an advice list of the receipt in form\* 3.

14. All money received or spent by or on behalf of the board shall be immediately and without any reservation brought to account in two cash-books in form\* 4, one for the district fund (general) account and one for the district fund (educational) account under the direct supervision of the secretary of the board. The cash-books shall be closed and balanced daily and shall be signed by the secretary of the board.

15. The amounts of any grant credited to the board under rule 10, and of local rates credited under rule 11, shall be communicated the same day by the treasury officer to the district board office.

16. The amounts of the chalans and money-orders received in the treasury and communicated to the board's office under rules 12 and 13 shall at once be entered in the cash-book concerned. The vouchers shall be filed in monthly batches consecutively according to the order of the entries in each cash-book.

17. When money is paid direct into the board's office by tax payers or others, and there is no objection to its acceptance, a receipt in form\* 5 shall be signed by the secretary and given to the person making the payment and the amount shall be brought into account at once in the cash-book concerned and, if so required by these rules, in the collection register. The counterfoil of the receipt shall be signed by the cashier in token of having received the money, by the accountant in token of the entry having been made in the cash-book, by the clerk in charge of the collection register and by the secretary.

18. When money is received in the board's office by money-order the secretary shall sign the money-order receipt, cause an entry for the amount to be made in the cash-book concerned under his initials, and hand over the money-order coupon with the money to the cashier. No separate receipt need be issued. The money-order coupon shall be filed as a voucher, details or receipt being written on the coupon if necessary.

19. When money is collected by means of licences granted by the secretary, the foil of the licence shall be the receipt given to the payee. The amount collected shall be brought to account daily in the cash-book from the progressive total on the counterfoil of the day.

20. Money received at the board's office shall be remitted to the treasury on the day following on which it is received. The money shall be accompanied by a duplicate chalan in form 6 and the remittance shall be entered in column 5 of the cash-book under the initials of the secretary. The duplicate foil of the chalan when received back signed from the treasury shall be filed separately as a voucher for the remittance.

**Note.**—Separate chalans shall be prepared for the money appertaining to the district board general account and to the district board education account.

\* For forms see District Board Manual.

21. The board shall promptly pay every claim against the district fund that is clearly due. No money shall be drawn before it is actually required for payment, and no undue delay shall occur in the disposal of the money drawn. When payment has actually been made the board shall report to the income-tax officer concerned or (in case of doubt as to the particular income-tax officer who should be addressed) to the Commissioner of Income-tax, United Provinces, all payments of sums of Rs. 250 and over to non-officials on account of fees (including pleader's fees), commission, bonus, remuneration or reward of any kind, together with the address of the payees.

**Note.**—The limit of Rs. 250 in this rule applies to each single payment made to any individual and not to the total payments made to him during the year.

21A. No advance or payment shall be made to a member of the board for the execution of a work or for the purchase of articles.

22. No payment shall be made unless the claim is presented in a bill which shall either be the claimant's own bill, or, where it is so prescribed by these rules, a pay bill in form\* 21 or 22, a contingent bill in form\* 20, a T. A. bill in form\* 23 or 24, a contractor's bill in form\* W. 4, a muster roll in form\* W. 5, or, in the case of petty office expenses, a written detailed statement of sums spent.

23. Ordinary contingent charges defrayed from the board's funds should be sanctioned by the authority appointed by and up to the limits fixed by Government or the board in this behalf.

24. Payments at headquarters of amounts less than Rs. 10 and payments for contingencies and for works carried out by direct agency in the district shall be made in cash from the permanent advance held by the chairman or other agent of the board. No other payments can be made from the district fund except (1) in the case of expenditure debitable to the district fund (1) (general) account on a cheque signed by the chairman or by an officer of the board empowered in this behalf and (2) in the case expenditure debitable to the district fund (education) account on a cheque signed by the chairman of the education committee or by an officer of the board empowered in this behalf.

25. An order empowering an officer of the board to sign cheques shall be a written order signed in the case of expenditure debitable to the district fund (general) account by the chairman of the board and in the case of expenditure debitable to the district fund (education) account by the chairman of the education committee of the board. The order shall clearly specify the person who is empowered, and shall indicate whether he is empowered to sign cheque generally or for a limited period. A copy of this order shall be sent to the treasury and the treasury shall be immediately informed when the order is cancelled.

26. The cheque shall be in counterfoil in form\* 7 or 7-A. Each cheque book shall contain one hundred cheques and each cheque shall bear the book number and a serial number. As soon as cheque-books are received from the press the secretary of the board shall count the cheques and record the number under his signature on the back of the cheque-book. He shall keep unused cheque-books under lock and key in his personal custody. The book in use will be kept in the personal custody of the drawing officer. The drawing officer shall notify to the treasury upon which he draws the number of the cheque book which he from time to time brings into use.

\* See District Board Manual for prescribed forms.

27. When a cheque is being prepared for signature the amount of whole rupees next above the sum for which the cheque is drawn shall be written across the cheque and across the counterfoil, as a protection against fraud & g., " Under rupees 51 " should be written on a cheque of Rs. 50.

28. No cheque shall be drawn unless required for delivery without delay to the payee.

Cheques which are not cashed within three months of the date of issue cannot be cashed without being re-dated. The alteration of the date shall be initialed by the drawing officer and note of the fact of re-dating shall be entered in the cash-book against the original transaction and upon the counterfoil of the cheque itself. No further account entries need be made.

29. The bill or other voucher presented as a claim for payment shall be received and examined by the accountant ; and, if the claim is admissible, the authority good the signature true and in order, he shall submit it in the case of expenditure debitable to the district fund (general) account to the secretary of the board and in the case of expenditure debitable to the district fund (education) account to the secretary of the education committee. The secretary concerned shall make an order for payment in words as well as in figures, at the foot of the voucher and sign it. The secretary concerned is personally responsible that the bill is complete and affords sufficient information as to the nature of the payment, and he must satisfy himself that the payee actually receives the cheques drawn under rule 33.

30. A payment order shall on no account be made on the misl itself but a note should be made in the misl concerned referring to the number and date of the bill, and reference should be made on the bill to the misl to which it appertains.

31. Every payment shall be covered by a receipt stating the amount received, the name of the recipient, and the nature of the payment. The receipt shall be signed by the person to whom the money was due or by his authorized agent. If the recipient is illiterate he shall make his thumb-impression and the official making the payment or one respectable witness shall certify the payment.

32. When a payment is made on a duplicate bill or a duplicate receipt is attached to any paid bill, the chairman of the board in the case of expenditure debitable to district fund (general) account and the chairman of the education committee in the case of expenditure debitable to the district fund (education) account, shall certify thereon that the original bill has not been paid or that the original receipt has not been used in support of any other bill.

33. After the payment order has been made and passed a cheque shall be drawn up in the name of the actual payee, and an entry shall be made in the cash-book. The bill shall be stamped " paid by cheque no. \_\_\_\_\_ date \_\_\_\_\_ " and filed for audit and the payee's receipt when received attached to it.

**Note.**—The rule that the cheque shall be drawn in the name of an actual payee does not apply to a cheque issued for money to be distributed among a number of persons as payee, or the money to recon a advance, or for money required to purchase money-orders, or other forms of remittance.

34. The receipted bill shall be filed in the board's office in guard files separately from the misls. Receipted bill on district fund (general) account shall be filed separately from those on the district fund (education) account.



38. (1) At the close of each month a monthly account in form 8 Monthly accounts. shall be drawn up separately for the district fund general account and district fund education account. The former shall be signed by the secretary and chairman of the board and the latter by the secretary and chairman of the education committee. Both the accounts shall be laid before the board along with the certificate of the treasury officer in the following form : [Notification No. 316/LX=209 (7) dated April 14, 1931].

*Certificate.*

Abstract of _____		district fund general account	
for the month of _____		district fund education account	
in the treasury at _____			
1. Balance brought forward from last month ...		3. Debited in cash account for this month ...	
2. Credited into cash account of this month ..		4. Balance at the end of the month ...	
Total ...		Total ...	

**Note.**—The monthly account of the education fund shall also be laid before the education committee.

(2) In this account the figures for columns (2), (3), (6), and (7) shall be taken direct from the totals and progressive totals of the classified abstract. The balance shall be struck and agreed with the closing balance shown in the cash books for the last day of the month. When expenditure has exceeded the budget allotment, the item shall be marked in red ink.

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40. If any cheque appears to be too long outstanding the secretary shall inquire about it. If the cheque is lost he shall report the fact at once to the treasury officer and stop payment after ascertaining from the pass-books and from the treasury that it has not been cashed. The loss of the cheque shall be noted in the counterfoil under the signature of the secretary. If a fresh cheque is not issued in the place of the lost one the procedure laid down for cancelled cheques shall be followed. If a new cheque is issued its number and date shall be quoted against the original entry in the cash-book concerned with the remark that the original cheque has been lost and a similar entry made on the counterfoil of the new cheque.

41. When a cheque is cancelled it shall be enfaced by the drawing officer under his dated signature with the word "cancelled". He shall note the fact upon the counterfoil and also across the payment order on the voucher, the reasons for doing so being briefly stated.

42. When a cheque is cancelled before the cash-book has been closed for the day of issue of the cheque, the entry in the cash-book and also in the classified abstract shall be struck out in red ink under the initials of the secretary. When the cheque is cancelled after the cash-book has been closed, the amount of the cheque shall be entered in the cash-book of the day of the cancellation as if it were a miscellaneous receipt, and adjusted at the end of the month.

43. Cancelled cheques shall be retained for audit and shall not be destroyed except by or in the presence of the audit officer, who shall certify upon the counterfoil that the cheque has been destroyed.

44. For the purpose of classifying income and expenditure a classified abstract in form 9 shall be maintained for each of the two district funds accounts-general and education. Each classified abstract shall be kept in two volumes, one for income and one for expenditure. A separate page shall be opened for each item of the budget schedule and the receipts and charges under each item for each day shall be entered in the abstract from the cash-book. At the end of each month the totals and progressive totals shall be made under each head of the abstract. [Notification No. 516/IX 209 (7), dated the 14th April, 1931.]

**Note.**—The classification prescribed in form 9 is for the purpose of budget, monthly and annual accounts, and must be strictly followed. But at the end of the budget items the board may open in the classified abstracts such subsidiary heads of account as would facilitate the compilation of figures, e. g., of expenditure from loans and special grants, or such heads as would prove the subsidiary registers.

45. Transfer entries, that is entries intended to transfer an amount from one account to another, shall be made when it is necessary to correct an original error of classification or to account for transactions in which cash does not actually change hands but debit or credit is transferred from one department to another.

Adjustments must be made to adjust a portion of an advance unused and unpaid or the recovery of an overpayment.

46. (1) When a transfer entry is to be made a minus entry shall be made in the classified *abstract* under the account from which the amount is to be transferred and a plus entry under that to which it is transferred in the place provided for the purpose.

(2) When an item has to be adjusted the money, on receipt, shall be brought to account in the cash-book in the usual way as a miscellaneous receipt and the item carried into the classified abstract of receipts. At the end of the month the adjustment shall be made by deducting the amount from both receipts and expenditure under the accounts affected in the classified abstract.

(3) When the transfer entry or adjustment is made the items affected should be distinctly marked and references given in footnotes to the items from or to which the amount has been transferred.

(4) A transfer entry or adjustment cannot be made in the accounts of the year after the accounts have been finally closed.

47. The board shall prescribe the intervals at which the agents employed to collect the board's dues should remit by money-order or pay into the treasury the collections made.

Where a collecting agent has furnished security the times for remittance shall be so fixed as to avoid accumulation in his hands of sums exceeding the amount of his security.

48. Licences shall be in form\* 10. In order to avoid confusion separate books of licences shall be used for different kinds of licences.

49. The licensing officer shall enter the progressive total on the counterfoil at the time that each licence is issued. He shall see that the last progressive total agrees with the cash in hand and that the collections are regularly credited to the treasury in accordance with these rules.

50. When the period of licence has expired the licensing officer shall enter on the back of each counterfoil the number of the new licence by which the licence is renewed, or if the licence is not renewed the reasons for non-renewal.

\* See District Board Manual for the prescribed form.

51. The collection of rents, including lease money, shall be watched by means of entries in a rent register in form\* 11 which shall correspond to the register of immovable property prescribed in rule 2 of Chapter VIII of the rules† relating to board's property.

52. Courts realizing fines which under any Act in force are credited to the district fund shall send to the board's office a monthly statement in form 12. The entries in this statement shall be checked by the treasury chalang and shall be posted in the cash-book if found correct. Any discrepancy shall be removed before the entry is made in the cash-book.

53. The headmaster shall enter the fees and other receipts at once in a register and shall, at such intervals as the board may fix, but except in the case of schools in Kumaun, at intervals not greater than a month, pay into the treasury or remit by money-order to the treasury, the amounts collected. The chalan received at the treasury or the money order receipt shall be pasted by him in the register as evidence of payment.

54. The cost of the money-orders may be deducted from the amounts remitted to the treasury. No other deductions shall be made. Receipts shall not be kept out of the treasury and used to pay a teacher's salary in whole or part; each teacher shall receive the whole pay due to him for the month independently of the fee receipts.

55. The headmaster shall submit to the secretary of the education committee by the fifth day of the following month a statement in form\* 13. The chalang or money-order receipts shall not be sent to the board's office with form\* 13 but shall be retained at the school as prescribed in rule 53.

56. The accountant shall compare every statement in form\* 13 with the cash-book entries and satisfy himself that the sums shown as collected have been remitted to the treasury.

57. Toll dues and other minor receipts shall be collected by means of books of receipts in form\* 5, each receipt foil being machine-numbered. On the issue of a receipt-book to a collecting agent the numbers of the receipt-book entrusted to him shall be entered in the stock-book and his signature taken in the appropriate column of the stock-book.

58. The person who pays the toll or dues shall receive the foil of the receipt. The collecting agent shall sign the receipt and the entries in the counterfoil and as each receipt is issued shall record at the bottom of the counterfoil the progressive total of the sums received. The progressive total shall run from the date of the last remittance to the treasury to the date of the next remittance and the amount remitted shall agree with the progressive total made in the last counterfoil on the date of the remittances, as evidence of which the money-order receipt or chalan shall be pasted in the receipt-book on the last counterfoil.

59. The collecting agent's accounts shall be inspected at least once a quarter. The inspecting officer shall check the totals, as many as possible of the pages of the receipt-book initialing those which he checks. He should also compare the totals of the books with the amount remitted to the treasury as shown by the money-order receipts or chalang and with the cash in the hands of the collecting agent.

60. The board shall maintain a register of miscellaneous demands in form\* 14 to watch the recovery of demands other than those entered in the school fees registers, the rent collection register, the dispensary collection-book, or the demand and collection register in form\* 16. When the right to

\* See the District Board Manual for the prescribed form.

† See *infra*.





63. At the end of the year the secretary shall certify on the tax collection register that the total current demand agrees with the total indicated in columns 5 and 7, and that the arrears have been correctly brought forward from the fly-leaf containing the account of the preceding year.

At the end of the year the account shall be balanced, and closed, progressive totals shall be cast and carried over from page to page, and the grand totals struck, by a person other than the poster, and to prove the accounts the following closing entries shall also be made :

Demand at the beginning of the year.

Arrears.

Increase or decrease made during the year.

Total demand for the year.

Collections.

Remissions.

Balance at the end of the year.

64. Where a tax is collected by a collecting agent, the latter shall be Out-door collec- given one or more books of receipt forms in form 5 and tion. his acknowledgment of the number of receipt form issued to him taken in the stock-book. He shall also be given extracts attested by the secretary from the tax register showing the amounts to be recovered from each assessee in his circle, and the number and date of the bill presented to each assessee under section 133.

65. The collecting agent shall enter the amount received by him from the assessee and the number and date of the bill in the receipt and counterfoil, shall sign and date both receipt and counterfoil and shall deliver the receipt to the assessee. He shall also enter the progressive total of the collections made by him in the counterfoil.

66. At such times as may be prescribed the collecting agent shall attend the board's office with his book or books of receipt forms. The clerk in charge of the tax register shall ascertain that all the books issued to the agent have been produced and contain the complete number of counterfoils. He shall then check the realization shown in the treasury chalan with the counterfoils and at the same time initial the counterfoils. He shall post each item in its appropriate place in the tax register, and shall note in the stock-book that the receipt from books have been returned by the agent. He shall return unused receipt form books to store for reissue, and shall produce partly used receipt form books before the secretary, who shall destroy all unused receipt forms noting the fact on the counterfoil of the first unused receipt. The books of counterfoils used or partly used shall be filed, the books of each agent being kept separately.

67. When the period has expired on account of which the tax demand was due the secretary shall either carry forward the arrears into the next demand or take action under Chapter VII of the Act.

68. The secretary shall at irregular intervals, but not less than once in three months, review the tax register and see that steps have been taken for the collection of the demand.

69. Model forms of notice of demand and warrant of distress drawn Notice of de- up for the convenience of boards will be found in forms mand and distress 17 and 18, and may be prescribed by regulation under warrant. section 173 (w) read with sections 135 and 136 of the Act.

**Note.**—Before a distress warrant can be issued both a bill and a notice of demand must have previously been served on the person liable. The procedure contemplates that payment will be made, as a general rule, at the board's office treasury directly or by money-order. Tax-payers should be encouraged to send their payments to the board's office by money-order by allowing them to deduct the money-order commission from the sum due.

70. Notices of demand and distress warrants issued under sections 135 and 136 of the Act shall be kept in counterfoil books, each containing an equal number of forms bearing book and serial numbers. When recovery has been effected by distress the amount shall be brought to account in the cash-book and in the demand and collection register concerned, the number of the warrant with the letters "D. W." being quoted in place of receipt. When full payment has been made by the defaulter, a receipt in form 5 shall be sent to him from the board's office.

When distress warrants are issued under section 140 of the Act entries in the cash-book and in the collection register shall be made in the manner indicated in the preceding rules on receipt from the court of the chalan or monthly statement.

71. When a tax is refunded cross-references should be given in the Refunds. payment voucher and in the tax collection register or register of miscellaneous demands. If the refund is of a fine or arrears realized by a court a reference shall be made to the original statement submitted by the court and an entry that the refund has been made shall be recorded therein against the items concerned.

72. To an officer whose duties cause him to incur petty expenses Permanent which require to be paid at once before money can be advances. obtained on a contingent bill, a permanent advance may be allowed. The sum to be allowed shall be fixed on the supposition that recoupment will be made once a month. Permanent advances shall not be multiplied unnecessarily. An officer having subordinates who require petty sums should allot a small portion of his own advance for their use rather than apply for separate advances for them; he should take and retain in his office their acknowledgments for these advances. All permanent advances shall be recorded in the register of miscellaneous demands in form 14.

73. Each officer who has been given a permanent advance shall on the 1st April of each year sign an acknowledgment that the amount is due from him and to be accounted for. In the case of the transfer of a charge of an officer the relieving officer shall sign an acknowledgment for the full amount. These acknowledgments shall be kept on a guard file at the office.

74. Every officer other than a pound-keeper holding a permanent advance shall keep up a permanent advance account in form 19, in columns 1 to 6 of which shall be entered the items of expenditure from the advance as they occur. The heading of the columns shall correspond with the items in the budget. Each payment shall be supported by a bill receipted by the payee, but in the case of petty office expenses a written detailed statement of the sums spent may be used as a voucher.

75. When the cash in hand is running low and the advance has to Contingent bill. be recouped a line shall be drawn across the register in form 19 the total of the items cast and a contingent bill prepared in form 20 in which full details of the expenditure shall be given. The officer responsible for the permanent advance shall after comparing the bill with the register sign both and send the bill to the board's office

for payment, noting the date of despatch in column 7 (a). On receipt of a cheque from the board's office columns 7(b) and 7(c) shall be filled in. The bill shall cover all items of expenditure up to the date of its preparation. No item shall be entered in the register until the money has been actually spent and the receipt obtained.

Contingencies for schools and pounds shall be recopied on the bill book in form 21.

76. (1) When a temporary advance is made for any particular purpose, including an advance of pay, it shall be entered in the register of miscellaneous demand in form 14 under the signature of the secretary. When the advance is adjusted the particulars shall be entered on the collection side, a note being made to show whether the advance was adjusted by repayment in cash, by a deduction from salary or by a work bill. In the last case the accounts rendered shall be duly passed by the competent authority and an order passed for Rs. recorded thereon before an adjustment is made.

The register shall be laid before the secretary once every quarter for his orders in regard to advances, the adjustment of which is overdue.

(2) All payments for the execution of a work or purchase of articles shall be made either out of the permanent advance held by an officer of the board or by cheques drawn in the name of the actual payee.

(3) In emergent cases and when the permanent advance is not sufficient for the payment of works carried out by daily labour, purchase of materials, law charges, and the like, an advance not exceeding Rs. 500 may be drawn under the sanction of the chairman in the name of the secretary, the district medical officer of health, the civil surgeon or engineer; advances not exceeding Rs. 25 may be made to teachers and pound keepers for minor repairs to school and pound buildings. Such advances shall be adjusted before the close of the year in which they are made and no fresh advance shall be made to an officer unless the previous one has been adjusted.

**Note.**—In the case of advances required for educational purposes the chairman of the education committee, if so empowered in this behalf, may sanction an advance in the name of the secretary of the education committee or engineer not exceeding the limit prescribed in the rule.

**Establishment** 77. The pay of teachers and pound-keepers shall be drawn on a bill book in form 21 with full detail of names.

78. (1) The pay of the rest of the district board establishment shall be drawn on monthly pay bills for each department in form 22 with full details of names except in the case of sweepers, bhisties, lamp-lighter, and cart-drivers, and signed by the chairman. The establishment chargeable to each item of the budget shall be grouped, marked off, and totalled separately, the name of the budget item being noted in red ink at the top of each set of entries.

**Note 1.**—The practice of making out piece-meal pay bills should be strictly prohibited.

**Note 2.**—It will be found convenient in the larger district boards to have copies of the pay bill printed so as to last for about two years. This will save a considerable amount of clerical labour and will avoid mistakes in copying out the details of sanctioned pay every month. The changes which will be very few, if any, can be made by hand, where necessary.

(2) The following instructions shall be observed in preparing the salary bills:

D. B.—25

(i) The pay, acting and leave allowances, whether drawn or not, shall be specified separately in column 3, pay and acting allowance, etc. (to be separately specified), not drawn but held over for future payment shall be entered in column 4 and the reasons for doing so briefly noted. When the amount is redrawn on a supplementary bill, reference to that bill shall be given in the original bill, from which the charge was withheld. Deductions on account of fines, provident fund, income-tax and other recoveries, if any, to be distinctly specified shall be shown in the columns provided for the purpose and the net amount payable to each person shall be entered in column 8.

(ii) When salary is drawn for a broken period of the month, the reasons for doing so, the period for, and the rate at which, it is drawn shall be distinctly entered in column 1 under the name of the incumbent.

(iii) Officials absent on leave or deputation shall be clearly shown as such in the monthly pay bills and any acting arrangements noted that may have been made.

(iv) In the bills for arrears of pay, etc., a reference shall be given to the monthly bill from which the charge was withheld or on which it was refunded by short deduction, or to any special order granting, with retrospective effect any new allowance, as the case may be. In the pay bills for temporary establishment the orders sanctioning the same shall be invariably quoted.

(v) Except in the case of advances permissible under the rules no pay shall be drawn before the first working day of the month succeeding that by the labour of which it has been earned.

79. When the pay bill has been drawn and signed by the chairman of the board or the chairman of the education committee, as the case may be, the money shall be immediately disbursed to the payees either personally or by money order, the board defraying the money-order charges. The payee shall sign or put his thumb-impression in the last column of the pay bill, or if payment is by money-order, the money-order receipts shall be attached to this column.

In the case of mufassil establishment and such other servants whose individual names are not shown in the pay bill a separate acquittance roll shall be prepared on which the payees affix their signatures or thumb-impressions in token of receipt; and reference to the roll shall be given in the last column of the pay bill. The roll shall be either attached to the bill or kept in a separate guard book, the rolls of each month being arranged in the order in which the establishment are shown in the bill.

A sub-deputy inspector of schools shall check and compare 10 per cent. of the acquittance rolls of school establishment of his circle with the bill during each month and see that they have been properly arranged and filed.

80. The officer signing the pay bill is responsible for every sum drawn on the pay bill until he has paid it to the person entitled to receive it and until a proper receipt has been given by the payee in the pay bill or the acquittance roll, or by means of the money-order receipt. If the payee does not present himself before the end of the month his pay shall be refunded by a short deduction on the next bill, or in the case of mufassil establishment by money-order. In the latter case the fact that the amount has been refunded shall be noted by the board's office on the pay bill in which the amount was drawn. In the case of establishment paid at headquarters, undisbursed pay may be re-drawn

when the payee presents himself to receive it, payment being made by cheque and the fact of payment being noted in the bill in which the refund by deduction was shown. In the case of mu'assil establishment the disbursing officer shall notify the board's office of the return of the payee and the board's office shall add the amount of the undisturbed payment to the next pay bill, noting the fact in the pay bill on which note of the refund was made.

81. The payment of fixed recurring charges *e. g.* scholarships, contributions, rents, monthly contingent or stationery allowances shall be made in the manner provided in rules 78 to 80. Payment shall be made and the receipt taken on the pay bill in form 22 or in the acquittance roll, as if the charges were for establishment.

82. Travelling allowance shall be drawn on a bill in form 23 for superior officers and members of the board or form 24 for other officers and servants. Every bill shall be countersigned by the chairman before payment.

83. Except where the claimant (*e. g.*, the vendor or contractor) presents his own statement of account, in which case payment shall be made on that bill, all charges other than those for establishment or the fixed recurring charges described in rule 81 or travelling allowance or charges for the construction and repair or works for which special forms are prescribed shall be drawn on a contingent bill in form 20.

84. It is the duty of the board's office to see that no charge is paid twice over and that the budget allotments are not exceeded. For this purpose the establishment check register has been prescribed. For contingent expenditure the classified abstract shall serve the purpose of a check register.

85. The establishment check register shall be in form 25. In this register every establishment bill shall be entered at once at the time it is prepared for passing. The register shall be current for three years. The bill shall be entered under the month for which it is due, not the month in which it is drawn.

86. A separate page of the register shall be set apart for each section of the establishment, the sections shall be entered in order, and a page for the total charge of each department shall be left when the number of sections exceeds one. The sections in the register shall correspond with those in the pay bill.

87. When the register is prepared, the details of each section shall be entered in the first three columns. When the entry of a second or third year is being made, the scale of each section shall be brought forward from columns 2 and 3 of the preceding year. All entries of amounts in the money columns shall be initialed by the secretary.

88. When the space in column 2 is insufficient for all the details of a section, they may be recorded on a fly leaf in the following form inserted between the pages of the register :

*Detail of appointment and pay in of*

Appointment	Names of substantive holders	Minimum	Maximum	Actual on 1st April	On	On	On	Remarks
		Rs.	Rs.	Rs.				
Head clerk ...	Raghanath Sahal.	150	200	170				
Second „ ...	Hari Mohan Trivedi.	80	120	96				
Third „ ..	Banwari Lal...	25	50	45				
Daftri ...	...	...	...	8				
Two peons at Rs. 6 each.	...	...	...	12				
	Total ...	...	...	331				

\* This column is not ordinarily to be used, but in the case of appointment on progressive pay the names of the holders of the appointment should be shown.

The minimum and maximum pay shall be shown in the fly-leaf when the pay, or part of it is progressive, with the actual pay at the beginning of the year, the amount and date of each increment, and the amount of income-tax.

89. An alteration shall be made in the register itself in column 3 with every grant of an increment, the order sanctioning the increment being quoted in column 1.

A change due to revision of establishment or on increment of pay shall be neatly made in red ink in the column concerned under the initials of the secretary, the order for the revision being invariably quoted in column 1.

90. On receipt of an establishment bill in the board's office the figures shall be checked, and at the same time the bill shall be carefully examined, so that no inadmissible charge may be included in the bill in consequence of any absence.

91. The bill, thus checked, shall be posted into the establishment check register. The amount shown in the column "net charge for each section" in the bill shall be entered against each section. Below this shall be written in red ink any amount due which remains undrawn by reasons of absence of the recipient. The amount of fines shown in the bill shall similarly be noted in red ink.

The entries shall always be begun from the top of the allotted space, in order that there may be room for the record of subsequent bills and the number and month of the bill shall be quoted in the entry as shortly as possible. The amount of undisbursed pay refunded should be posted in red ink in the column for the month to which the pay relates. The subsequent drawal of the amount shall, as usual, be noted in black ink below the aforesaid entry.

92. The order for payment shall then be written, and the bill, or in the case of schools and pounds the combined bill book, together with the register, laid before the secretary, who shall check the totals make such comparison of the bill with the register as he may deem necessary and pass the order of payment for the signature of the chairman of the board or of the education committee, as the case may be.

93. A bill for arrears or advance of pay shall be dealt with in the same manner. In the case of arrears of pay, the amount shall be checked with the red ink entry made under rule 91 and then entered in the same column. The total of the column should not exceed the sanctioned pay shown in column 3.

In the case of an advance of pay, the bill shall be entered in the column for the month for which the advance is given. Such an advance shall be treated as a final payment and shall not be made repayable by instalments or otherwise; no subsequent adjustment shall be made except the omission of payment in the subsequent month.

94. Temporary establishment shall be entered in the establishment check register at the end of the space allotted for the permanent establishment, and shall not be mixed up with it. The period for which the temporary establishment is sanctioned shall be specified in the second column below the details of the appointments sanctioned, and lines shall be drawn across the columns of the months previous and subsequent to such period, so as to prevent admission by oversight of pay for a period in excess of sanction.

95. When the board incurs recurring charges on account of scholarships, contributions, rents and the like, payment on account thereof shall be recorded and checked in the same manner as establishment charges. The establishment check register shall be used for this purpose, separate pages being opened therein for these charges.

96. The board shall obtain forms, declared by Government to be monetary forms, from the Government Central Press.  
Forms. Other forms may be obtained either from the Government Central Press or any other press as the board may decide.

An indent for forms required from the Government Central Press for the next financial year shall be sent direct to the Superintendent before 1st October. Supplementary indents shall not be sent to the Government Central Press save in exceptional circumstances.

97. For all consumable stores (other than medicines) forms and Stock-book. stationary the secretary of the board or the secretary of the education committee as the case may be shall maintain stock-books in form 26. A separate page or pages, or if convenient a separate stock-book, shall be allotted to each kind of store. The stock-books shall be closed monthly. The balances in stock-books kept at the offices of the board or the education committee of the board as the case may be shall be verified by the secretary of the board or the secretary of the education committee as the case may be once a quarter. The stock books of medicines which shall be kept in the form prescribed for the purpose in the Medical Manual shall be closed annually. The balances in stock-books of dispensary or other outlying institutions shall be verified once a year by the Secretary of the board or the secretary of the education committee, as the case may be, and once a year by such officer or member of the board or the education committee of the board, as the case may be, as the board or the



education committee of the board, as the case may be, may specially appoint for this purpose.

The Deputy Inspector of Schools being the secretary of the education committee may authorize his sub-deputy inspectors of schools to carry out, under his control, the duty of annual verification of stocks.

98. When any articles are sold to the public or used on work done for private persons the entry in column 5 of the stock book shall show to whom the articles have been sold or on what particular work they have been used and a reference shall be given in the remarks column by which the adjustment of the cost of the articles can be traced to the approximate account.

99. In the case of books of receipt in form 5 or books of licences in form 10, columns 3 and 6 of the stock book shall show the printed numbers of the books received and issued, in order that there may be a complete check on their use. These books shall be issued in their serial order and when the books of counterfoils are received for custody in the record room the record-keeper shall note the date of return in red ink in the remarks column against the original entry in the stock book.

100. Before a bill is passed for payment on account of articles brought into stock the officer passing the payment order shall see that the articles for which payment is claimed in the bill have been entered in the stock-book.

101. A stamp register in form 27 shall be maintained for postage stamps, receipt stamps and other stamps and the register shall be verified monthly by the officer in charge of the department concerned.

**Note.**—The register can be used as the despatch register.

102. The secretary shall maintain a register in form 28 of money-order returned by the post office undelivered. If the amount returned relates to salary it shall be deducted from the next establishment bill as prescribed in rule 80 and its payment checked in the manner prescribed in rule 93. If, however, the amount relates to travelling allowance or contingencies a transfer entry shall be made. This register shall be compared monthly with the classified abstract of receipts and shall be referred to if a claim is made for payment of the sum refunded.

103. The secretary shall record all loans received by the board in a register of loans in form 29. Each instalment of the loan as it is taken shall be recorded in column 4 and attested by the secretary. A separate page shall be opened for each loan.

104. The secretary shall record all investments in a register in form 30. Register of in- Government securities shall be shown distinct from other investments.

Register of deposits. 105. The secretary shall record all deposits of securities made with the board in a register in form 31.

The register shall be in two parts, one for the securities of employees of the board, and the other for contractors' deposits. The former need not be written up annually, but the entries of contractors' deposits which have not been forfeited or returned shall be carried forward in detail to succeeding pages of the same register or if sufficient space is not available to a new register every year. In the case of bonds, if property is hypothecated, a description of the property shall be given in the remarks column and the heading of column 12 shall be changed to "Name of depositor." The secretary shall annually verify these securities and shall certify each entry in the remarks column of the register.

106. The board shall keep Government promissory notes, security bond, and similar valuables in a strong box in the treasury. The keys of the strong box shall be kept by such person as the board may direct.

107. The accounts of the board shall be audited annually under the orders of the Examiner, Local Fund Accounts. The chairman shall at the time of audit cause to be produced all accounts, registers and papers which may be required by the audit officers.

The objection statements issued by the auditor in the course of audit shall be returned to him promptly before the close of audit with notes by the secretary showing the action taken or which it is proposed to take to settle the objections. The auditor shall return for further action any items in respect of which final or sufficient action has not, in his opinion, been taken and when possible shall before leaving bring to the personal notice of the chairman items which have not been disposed of. In particular, the auditors shall bring to the notice of the chairman and, through him, of the member or members of the board or of the education committee concerned, any item in which he proposes to disallow payment or in which he considers that a surcharge should be made from the chairman or any member either of the board or of the education committee. So far as may be possible in such cases an explanatory report shall be obtained from the chairman or member concerned during the course of the audit.

**Note.**—For rules defining the powers of auditors in respect of disallowance and surcharge at the time of auditing the accounts of a district board, see page 148.

108. The result of each audit will be communicated in two parts, (1) the objection statement containing outstanding objections dealing with technical irregularities, and (2) the audit note dealing with general and important matters which require the particular attention of the board.

<p>Rules for the sending of audit note to newspapers in the district concerned.</p>	<p>The Examiner, Local Fund Accounts, shall send a copy of the audit note to each of the newspapers published in the district to which the note relates, and if there be no newspaper published locally, he shall send copies of the note to any newspaper or newspapers designated in this behalf by the local Government.</p>
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The board shall consider the objection statement and the audit note at a meeting held as soon as possible after their receipt and shall decide in a special resolution the action to be taken.

109. An annotated copy of the audit note shall be sent to the Examiner, Local Fund Accounts, within three months of the receipt of the objection statement and audit note. A copy of the board's reply shall at the same time be sent to the Commissioner and a third copy signed by the chairman shall be kept in the board's office for the use of inspecting officers. Correspondence on this subject shall be conducted directly between the board and the Examiner, Local Fund Accounts.

**Note.**—In G. O. No. 1676/IX—558. Commissioners were asked that annotated copies of the audit and inspection notes on the accounts of the district boards in their divisions should be submitted to Government with their remarks thereon.

110. In the following cases objections taken by the Examiner, Local Fund Accounts, refusing to audit expenditure shall prevail unless, the objection is overruled by the Commissioner, who may refer any case to the sanction of the Government if he thinks it necessary :

(1) When a demand has been met from the district funds which contravenes the provisions of section 153 of the Act, and (2) when expenditure has been incurred which would not be an appropriate charge on the district fund without the sanction of the Government or of the Commissioner.

111. The board shall pay a fee for the audit of its accounts according to the following scale :

		Rs.	a.	p.
Where the income does not exceed Rs. 65,000	...	0	12	0 per centum.
Where it exceeds Rs. 65,000 but does not exceed Rs. 1,00,000	...	500	0	0
Add for every Rs. 10,000 part thereof in excess of Rs. 1,00,000	...	20	0	0
But no fee shall be less than Rs. 50.				

*Explanation*—In this rule "income" means the receipts for the year of which the accounts are audited after deducting such account as was expended by the Provincial Public Works Department together with the departmental charges on that account.

112. Whenever an embezzlement of the district fund is discovered the chairman of the board or the chairman of the education committee, as the case may be shall at once institute an inquiry and report the fact immediately to the Examiner, Local Fund Accounts, and to the Commissioner. He shall also lay the whole case before the board as early as possible.

113. The chairman or some person authorized by him in writing in inspection of this behalf shall inspect the district board office periodically but not less than once in three months and shall record his remarks in an inspection book. The chairman shall see that effective action has been taken to remove the defects disclosed in the inspection note. The inspection book shall be produced before the auditors at the time of the annual audit. Similar action will be taken by the chairman, education committee, or the person authorized by him in this behalf, in the case of the education office.

#### *List of General Forms\**

- |                                    |                                  |
|------------------------------------|----------------------------------|
| 1. Pass-book.                      | 17. Notice of demand.            |
| 2. Chalan, triplicate.             | 18. Distress warrant.            |
| 3. Money-order advice list.        | 19. Advance register.            |
| 4. Cash-book                       | 20. Contingent bill.             |
| 5. Receipts.                       | 21. Establishment bill book.     |
| 6. Chalan, duplicate.              | 22. Pay bill.                    |
| 7. Cheques.                        | 23. Officers' T. A. bill.        |
| 8. Monthly account.                | 24. Establishment T. A. bill.    |
| 9. Classified abstract.            | 25. Establishment check register |
| 10. Licences                       | 26. Stock book.                  |
| 11. Rent collection register.      | 27. Stamp register.              |
| 12. Fine statement.                | 28. Returned money-orders.       |
| 13. School fees statement.         | 29. Register of loans.           |
| 14. Miscellaneous demand register. | 30. Register of investments.     |
| 15. Bill of demand.                | 31. Deposit Register.            |
| 16. Tax collection register.       |                                  |

\* For prescribed forms see District Board Manual.

## APPENDIX F.

### Provident fund regulations.

1. In the following regulations—

(a) "salary" means monthly salary, and includes all fixed monthly allowances by way of pay or personal allowances but does not include an allowance for superintendence of a hostel or allowance granted to meet specific expenditure such as travelling, horse, conveyance or house-rent allowances, whether daily, monthly or yearly ;

(b) "servant" includes every non-pensionable employee holding a substantive office under the board.

*Explanation*—An employee on probation in a substantive appointment will not be considered a servant for the purposes of these regulations until he is confirmed.

(c) "depositor" means a servant on whose behalf a deposit is made under these regulations ;

(d) "savings bank" means the post office savings bank or savings bank account specially opened by Imperial Bank of India ;

(e) "interest" means—

(1) the interest which is paid on a deposit—

(i) at the Government savings bank under the rules in force for such institutions, or

(ii) in the special savings bank accounts opened by the Imperial Bank of India ; and

(2) the interest which is paid on investment made under regulation 15.

2. Every servant appointed or promoted on or after the establishment of the fund by the district board, or the education committee to an office of which the salary is not less than twenty rupees shall be compelled, and every other servant may be permitted, to subscribe at the rate of  $6\frac{1}{4}$  per cent. or one anna in the rupee on his salary to a provident fund of which an account shall be opened at the savings bank. The deduction shall be made by the board upon every salary bill presented and shall be credited at once to the fund. In the calculation of this deduction fractions of a rupee of salary shall be omitted.

3. The board or the education committee shall make a contribution to the deposit account of each depositor equal to not less than one-half or more than the whole of the amount of the deduction made from his salary under the preceding regulation. Such contribution shall be credited to the fund month by month in favour of such servant together with the deduction from his salary.

4. The sums credited monthly to the provident fund ledger maintained by the district board or the education committee shall be paid duly into the savings bank. The payments in respect of the monthly donations and contributions shall, so far as possible, be made into the bank between the 1st and 4th of each month in order that interest may accrue.

5. (1) Each depositor shall, as soon as possible after he joins the fund, be called upon by the secretary of the board or secretary of the education committee to furnish a declaration in the prescribed form\* (form 4) showing the heirs to whom, and the manner in which, the amount to the credit of the depositor shall be paid on his death.

(2) A depositor may renew his declaration at any time. A fresh declaration shall be operative only on being received by the secretary.

(3) All such declarations as are in force shall be carefully recorded in the personal custody of the secretary.

6. The deposits and contributions with interest thereon at the credit of any servant may be withdrawn—

(i) on the decease of the depositor, when the amount shall be paid to the surviving heirs, if any, mentioned in the latest declaration form filed by him, or if no declaration has been made or the heirs mentioned in the declaration are not alive, to the surviving heirs;

(ii) on his ceasing to be a servant of the board or the education committee either by resignation or by transfer to service under some other local fund or by transfer permanently to Government service, when the amount shall be paid to the servant himself;

Provided that if he be transferred to service under some other local fund maintaining a provident fund for its servants, the amount to the credit of the servant shall be transferred by the board or the education committee to the provident fund of that local fund:

Provided also that the whole amount to the credit of the subscriber shall not be paid to him on retirement if the board or the education committee has received notice of an assignment or encumbrance affecting the disposal of the amount or any portion at it. In such a case the board or the education committee will hand over to the subscriber only that portion of the amount which is not affected by the assessment or encumbrance and shall obtain the order of the Commissioner regarding the disposal of the balance.

7. Notwithstanding anything contained in regulation 6, when the pecuniary circumstances of a subscriber are such that a concession is absolutely necessary, a temporary advance not ordinarily exceeding three months' pay may be allowed from the sum at his credit at the discretion of the chairman of the board.

The following may be recognized as legitimate occasions for advances:

(a) To pay expenses incurred in connexion with the illness of a subscriber or a member of his family.

(b) To pay expenses in connexion with marriages, funerals or ceremonies which by the religion of the subscriber it is incumbent upon him to perform, and in connexion with which it is obligatory that expenditure should be incurred.

**Note**—Advances, though not confined rigidly to the objects laid down in clauses (a) and (b) above will be made with due regard to principles contained in these clauses and regulated with regard to the amount of subscription lying to the credit of the applicant.

Advances will be recovered at the discretion of the chairman in not less than twelve instalments or more than 24. A subscriber may, however, at his option make repayment in less than twelve instalments, or may, repay two or more instalments at the same time. Recoveries will be made monthly commencing from the first payment of a full month's salary after the advance is granted, but no recovery will be made from a subscriber while he is on leave of any kind.

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\* See District Board Manual for the prescribed form.

The instalments will be paid by compulsory deductions from salary and will be in addition to the usual subscription.

8. If any servant is reduced to a post of less than twenty rupees a month, the sum to his credit in the provident fund shall not be withdrawn so long as he holds such post.

[Note—See also regulation 11.]

9. If a servant is dismissed, the board or the education committee may with the sanction of the Commissioner withhold all or any part of the contribution made by it to his account with the interest accrued thereon, and pay to the servant only the balance at his credit without such contribution and the interest thereon. The balance above referred to is not liable to forfeiture on dismissal or on conviction by a criminal court, except for an offence for which the penalty of forfeiture of the whole of the offender's property is prescribed by law.

10. Any contribution and interest thereon withheld from a dismissed servant shall belong to the district board, or the education committee and shall be withdrawn from the savings bank and be credited to the district fund (general) account or the district fund (education) account, in the treasury.

11. (i) Amounts credited or debited to the provident fund shall on the same day be posted in the provident fund ledger in form 2. Separate pages of the account shall be set apart for each month's transactions.

(ii) The entries in columns 6 and 13 will be made once a year only, except in the case provided by clause (v).

(iii) In column 13 will be entered the minimum balance at the credit of the account between the close of the fourth day and the end of the month.

(iv) At the end of year and after the interest has been added in the pass book on the deposits in the savings bank and the interest received on all investments, a broadsheet in the form given below shall be drawn up in which all the interest-bearing balances will be noted. All interest received on deposits in the savings bank and from other investments, less any amount already entered during the year under clause (v), shall be distributed among the individual accounts proportionately to the sums of each column (disregarding fractions of a rupee) of the broadsheet (form 3).

(v) If any payment has to be made during the year on any individual deposit account under regulation 6, 7 or 13, interest shall be calculated on that account only as nearly as possible in accordance with the rules in force in the post office or the Imperial Bank, as the case may be, and in accordance with the rate which any investment bears: provided that if for such payment any sum has to be withdrawn from a fund a portion of which is invested in post office cash certificates (as described in the Government of India, Finance Department, notification No. 380-F., dated March 1, 1917, relating to the India War Loan), the amount of interest payable on account of such certificates shall be taken to be the amount that would have been paid under Annexure D to the said notification, if the certificates had been paid at the date of withdrawal of the said amount. The amount of interest calculated shall be entered in column 6 against the account concerned before payment is made.

12. As soon as possible after the close of the year, each depositor shall receive a statement of his account, showing the opening balance, the deposits and withdrawals during the year and the closing balance after the addition of interest allowed under the preceding regulation.

Depositors are required to satisfy themselves as to the correctness of these statements, and unless errors in them are brought to the notice of the secretary of the board or secretary of the education committee within one month from the date of their receipt, the district board or the education committee shall not be responsible for any sums not included in the account.

13. No deposit from a servant beyond the fixed amount of one anna in the rupee on his salary shall be credited to the provident fund : provided that, if a servant is transferred temporarily to Government service, he may be allowed to continue to contribute to the provident fund at the rate of one anna in the rupee on his salary, but no further contribution shall be made by the district board or the education committee.

14. A servant is not eligible to subscribe to the provident fund while absent on leave other than privilege leave.

15. On a depositor leaving the service, his account shall be closed, and unless the amount at his credit be withdrawn within one year if it is ten rupees or less, or within three years if it is more than ten rupees, the account shall be written off as a dead account, and the amount shall be paid only under a resolution passed by the district board or the education committee.

16. When an account becomes dead it shall be closed in the provident fund account, the money being drawn out of the savings bank and credited in the cash book as a miscellaneous receipt. If the amount is subsequently claimed, the entries in the cash book and the provident fund account shall first be traced and when payment is made, the fact of payment and a reference to the order shall be made against the entry in each account book to avoid a double payment.

17. Notwithstanding anything contained in the above regulations the board or the education committee may withdraw from the savings bank money in deposit on account of the provident fund, and may invest the amount so withdrawn in postal cash certificates or other Government securities or in fixed deposit with the Imperial Bank of India : provided that an amount equal to the largest amount drawn in any one month in the last five years under regulation 5, 7, 8 or 14 shall be retained in the savings bank. If at any time the amount required for payment under regulation 5, 7, 8, 13 or 14 exceeds the balance held in deposit in the savings bank, the excess amount shall be paid from the ordinary district fund (general) account or the district fund (education) account, and subsequently recovered from the contributions made under regulations 2, 3 and 11.

18. In order to prevent unauthorized withdrawals from the provident fund, the following precautions shall be observed :

(a) The chairman of the board or chairman of the education committee shall keep the pass book in his own custody. When money is to be withdrawn from the savings bank, the pass book shall be made over to the secretary of the board or secretary of the education committee, for presentation at the post office or at the Imperial Bank, as the case may be ; and shall be returned to the custody of the chairman as soon as the money has been withdrawn.

(b) Every application for withdrawal shall be prepared by the official whose duty it is to prepare cheques and shall be passed and initialed by the secretary before being submitted by the chairman of the board or chairman of the education committee as the case may be, for signature.

(c) The actual withdrawal of money from the savings bank and the disbursement thereof shall be the duty of the treasurer and not of any other official, but it shall be the duty of the secretary of the board or secretary of the education committee to supervise the disbursement of provident fund money.

(d) The secretary of the board or secretary of the education committee shall be responsible for the correct maintenance of the provident fund ledger and shall satisfy himself every month that deposits into and withdrawals from the savings bank have been duly entered in the ledger, and that the balances in the ledger and the pass book tally. At the end of every month, the ledger shall be totalled, and the correctness of the entries made in the month shall be verified by the secretary by comparing them with the bills, cheques and connected files and with the entries in the savings bank pass book as well as with the entries relating to the provident fund investments shown in the investment register. The ledger shall then be signed by the secretary in token of having verified the entries and shall be laid before the chairman of the board or chairman of the education committee, as the case may be, for review and signature.



APPENDIX G

Rules and regulations to regulate and control the powers of the district board and to prescribe its duties in the matter of education.

1. IN these rules and regulations :

General.

(a) *Middle vernacular school* means a vernacular school teaching classes above class IV.

(b) *Primary school* means a school teaching the full primary course up to and including class IV.

(c) *Preparatory school* means a school teaching less than the full primary course.

(d) *Departmental* means the Department of Public Instruction United Provinces.

(e) *Public school* means a school maintained or aided by the district board in which the course of instruction followed is that which is prescribed or recognized by the Department and which is open to inspection by the Department, and the pupils from which are eligible for admission to examinations conducted by the department.

(f) *Private school* is a school which does not come within the above definition of a public school.

2. The board shall provide for the maintenance or aid of all public vernacular schools within the rural area as defined by section 3(10) of the United Provinces District Boards Act, 1922, except schools directly maintained or aided by the Government.

3. The board shall make no grant-in-aid to a private school except as permitted by these rules.

4. The board shall not make any grant-in-aid, save on the condition that the school to be aided shall be opened to inspection at all times by the Government officers in the Education, Medical, Public Health, and Revenue department: provided that in the case of girls' schools the board may, with the approval of the Chief Inspectress, impose such restrictions on inspection as may appear desirable. It shall not make any grant-in-aid to any institution which sends up candidates for an examination which is not recognized by Government for schools in the United Provinces or sends up candidates for an examination held in another province when an examination of the same nature is held by the Department in this province.

5. The board, its committees, officers and servants shall observe the rules and orders contained in the Education Code of the Province, provided that the Education Committee of the board may, with the previous sanction of the Director of Public Instruction, make modifications in the courses of study to suit local conditions.

6. The provincial inspecting staff attached to the district shall be responsible to, and subject to the general control of, the Inspectorate, chairman of the education committee of the board in all matters concerning the administration of vernacular school, including the selection of candidates for teachership, the preparation of proposals for the appointment, posting and promotion of teachers, the distribution of prizes, the arrangements for the opening of new schools, the supply of furniture to schools, and the preparation of the educational statements appended to the board's annual report and the preparation of the education schedule of the board's budget.

7. The deputy inspector or sub-deputy inspector shall, if so desired, monthly place a detailed programme of his tour, before the chairman of the education committee of the board of approval.

8. All official letters from the deputy inspector to the divisional inspector of schools shall be countersigned by the chairman of the education committee of the board before despatch, except in regard to the following routine matters—

(i) arrangements for examinations and the admission of candidates to examinations ;

(ii) text-books and school appliances ;

(iii) detailed instructions as to methods of tuition, inspection and examination ;

(iv) preparation of the returns for the annual educational report, or explanation or correction of figures in the returns

(v) indents for the educational forms ; and

(vi) tour arrangements of the divisional inspector of schools or assistant inspector.

9. The board shall provide a sleeping pal or shooting pal or field service tent for the use of the deputy inspector and each sub-deputy inspector. The tent should weigh not more than two maunds and be 12 feet square or less.

All contingent charges, other than for extra tour establishment incurred on account of the district inspecting staff, shall be met by district board and charged under the head "III—Education—Inspection—3. Contingencies."

10. (1) The chairman of the board shall, in consultation with the chairman of the education committee and the deputy inspector, assign a sufficient number of clerical posts in the district board's office for the normal educational work of the board. The clerks who hold these posts shall be under the control of the chairman of the education committee in accordance with section 82A of the United Provinces District Boards Act, 1922, except that their promotions in the office will be governed by the rule<sup>\*</sup> regarding the promotion of clerks in the district board's office. They shall be under the orders of the deputy inspector and shall be given no work other than educational work. If further assistance is necessary to carry out special educational work it shall be provided for in the general arrangement of the board's office work. A clerk employed in educational work shall not be transferred to other work except on promotion or with the consent of the chairman of the education committee. The educational work of the board's office shall be open to any such inspection by the provincial staff as may be prescribed by the Government, a copy of the inspection report being sent to the chairman."

(2) An appeal shall lie from any order or punishment, supersession for promotion or dismissal passed by the chairman of the education committee of the board on any male servant of the board in exercise of the powers vested in him by section 82-A of the United Provinces District Boards Act, 1922 (Act no. X of 1922) as amended by the United Provinces District Boards (Amendment) Act, 1928, to the chairman of the district board and the divisional inspector of schools, jointly, provided the appeal is preferred within fifteen days from the date of the communication of the order together with the grounds of punishment, supersession for promotion

<sup>\*</sup>Issued with L. S. G. Department notification no. 1795/X—418-1934, dated July 27, 1935.

or dismissal, as the case may be and provided further that no appeal shall lie against an order of the chairman, education committee, imposing, on the recommendation of the deputy inspector, a fine which does not exceed rupees twenty-five or on the recommendation of the deputy inspector suspending a servant for a period not exceeding one month. The decision of the appellate authority shall be final, provided that if there is disagreement between the chairman of the district board and the divisional-inspector of schools, the decision of the chairman of the education committee shall prevail and provided (ii) that in the event of such a disagreement the decision of the chairman of the education committee shall not prevail if the divisional inspector of schools, notifies the chairman in writing that he is referring the matter to the Director of Public Instruction for the orders of Government in which case the orders of Government shall be final. The appeal shall be filed with the secretary of the board.

In the case of female servant of the board a similar appeal shall lie, except that the circle inspectress of schools shall act instead of the divisional inspector of schools.

Appeals against supersession for promotion, punishment, or dismissal of clerks employed in the educational work of the board will, notwithstanding anything contained in the foregoing sub-paragraphs, be governed by the rule\* regarding the promotion of clerks in the district board's office.

(3) the deputy inspector of schools shall have the following powers :

(a) to suspend any vernacular school teacher found absent without leave or guilty of any serious fault ;

(b) to grant to any such teacher casual leave not exceeding ten days in the calendar year, privilege leave up to two months, leave without pay for a period or periods not exceeding three months in the aggregate ;

(c) to authorize any such teacher to be absent in anticipation of leave on medical certificate ;

(d) to make temporary arrangements in consequence of action under clauses (a), (b) and (c) above.

The sub-deputy inspectors of schools shall have the following powers :

(a) to suspend any vernacular school teacher found absent without leave or guilty of any serious fault ;

(b) to grant to any such teacher casual leave not exceeding ten days in the calendar year ;

(c) to grant to any such teacher leave without pay up to fifteen days and to make consequent temporary arrangements.

(4) The deputy inspector of schools may—

(a) sanction expenditure up to Rs. 10 for contingent charges in any schools under him within the budget allotment ;

(b) close schools for any period not exceeding one month when an epidemic occurs.

The sub-deputy inspector of schools may—

(a) sanction expenditure up to Rs. 5 for contingent charges in any school under him within the budget allotment ;

(b) close schools for any period not exceeding seven days when an epidemic occurs ;

\*Issued with L. S. G. Department notification no. 1795/IX—413 dated July 27, 1935.

(c) write-off unserviceable and useless articles of school furniture and equipment and dispose of them by public auction or otherwise if valueless.

The sub-deputy inspector of schools shall report without delay to the deputy inspector of schools all cases in which he has exercised his powers.

(5) The chairman of the education committee of the board may sanction expenditure for contingent charges for any purpose up to Rs. 50 within the budget allotment.

11. The chairman shall provide for the use of the educational committee of the board, deputy inspector and the educational office a separate room or compartment of the board's office and shall arrange for the separate supply of contingent requisites to this branch in the same scale as fixed for the board's general office. He shall also provide such office peons as may be required for the district inspecting staff and menials, where necessary, for the proper maintenance of the educational branch of the office. The cost of such peons, menials, and contingencies shall be charged to General Administration head "I—and collection charges—General Administration."

12. (1) Posts of headmaster of a vernacular middle school shall be filled from amongst assistant masters of vernacular middle schools and headmasters of training schools graded with assistant masters of vernacular middle schools.

(2) The Deputy inspector shall maintain a list of candidates for the post of headmaster.

(3) The name of no candidate shall be entered in the list unless he has been previously certified by the circle inspector to be fitted for the post. The circle inspector shall not certify any candidate to be fitted for the post of headmaster unless he has previously considered and certified or rejected all candidates senior to the candidate for whom his certificate is sought.

(4) The order of entry on the list shall be the order of priority for appointment to the post of headmaster; this order shall be determined by merit and seniority, seniority being the deciding factor in cases of equal merit.

(5) The list shall, if necessary, be revised annually by the addition at the end of the list of new names or by the removal for good reasons, of names. The relative order of names previously on the list shall remain unchanged.

(6) Each entry in the list or removal of a name from the list shall be subject to the approval of the chairman of the education committee.

(7) No appointment to the post of headmaster of a vernacular middle school shall be made except in accordance with the list.

(8) Headmasters of vernacular middle schools shall be graded in the following scale of pay :

20 per cent. on Rs. 40 per mensem.			
40	"	"	50
40	"	"	60

13. The board shall not appoint any person as assistant teacher in a Middle Vernacular School who has not passed the Vernacular Teachers'

Certificate Examination. Such assistant teachers shall be graded on the following scale :—

30 per cent. on Rs. 25 per mensem.			
50	"	30	"
20	"	35	"

Teachers who have passed the language examination in advanced Urdu or Hindi and have also passed at least the Primary Teachers' Certificate examination shall be eligible for employment as language teachers in middle vernacular schools and shall, if so appointed, be allowed the same pay as assistant teachers in middle vernacular schools.

13A. Specialist teachers, *e. g.* teachers of English, agriculture, rural knowledge and manual training, may be appointed as assistant masters in vernacular middle schools, provided they are certified to be qualified for the post by the inspector of schools in accordance with departmental orders. They shall be paid not less than Rs. 30 per mensem and not more than Rs. 60 per mensem. They shall be considered for promotion to the headmasterships of vernacular middle schools with other assistant masters of equal length of service in middle schools.

14. A list of competent candidates for posts as headmasters of primary schools, assistant masters in middle vernacular or primary schools and masters in preparatory schools shall be prepared and maintained subject to the approval of each entry by the chairman of the education committee of the board in consultation with the deputy inspector of schools, and no appointment shall be made to the above posts except of candidates entered in this list. In the case of a vacancy preference shall be given to a person belonging to the agricultural classes who is a resident of the town or village in which the school is situate or of its immediate neighbourhood, and also to the son or heir of a teacher of the district.

15. The board shall not appoint any person as a headmaster of a primary school who does not hold a certificate from a normal school or training school. Headmasters of primary schools shall be graded on the following scale of pay :

50 per cent. on Rs. 22 per mensem.			
30	"	25	"
20	"	30	"

16. The board shall not appoint any person as assistant master of a primary school or as master in a preparatory school who does not hold at least a primary teachers' certificate. Such teachers shall be graded on the following scale of pay :

30 per cent. on Rs. 17 per mensem.			
50	"	19	"
20	"	20	"

16A. (1) From 1st April, 1934 to 31st March, 1935, inclusive there shall be an emergency cut in the salaries of all educational staff whose pay is fixed under these rules. The cut will apply to pay and to allowances which under the Fundamental Rules would be classed as pay if the employee was in Government service.

(2) The cut will be at the rate of 5 per cent. on salaries of over Rs. 50 per mensem, provided that the cut will not operate to reduce below Rs. 50 any salary in excess of that amount.

(3) The cut will also be made on leave salary during leave on average pay for leave consumed after 31st March, 1934, and before 1st April,

1935. Leave salary will be calculated on the pay which would have been earned if no cut had been made and the percentage mentioned will then be deducted. No cut will be made on leave salary when leave is on half average pay.

(4) The cut will not affect pensionary or provident fund rights. The proportion of pay which an employee is required or permitted to subscribe to any fund will be calculated as that employee may in any month elect, either on his gross pay or on his reduced pay.

Note.—The provisions of this rule shall, at present, have effect only from 1st April, 1934 up to 31st March, 1935, inclusive.

17. Where no candidate qualified as above is available for the posts mentioned in rules 13, 15 and 16, the board may appoint teachers with lower qualifications, subject to the approval of the divisional inspector of schools and may offer lower rates of pay: provided that all headmasters shall receive the rates of pay as laid down in rule 15, that no person shall be appointed as assistant master in a middle vernacular school who does not hold at least a primary teachers' certificate, and that no untrained teacher shall be appointed as headmaster of a primary school unless he had put in three years' approved service under the board before 1st March, 1919.

18. Where under the preceding rule an untrained assistant teacher is appointed by the board his pay shall be Rs. 12-1-14 (twelve rupees rising to fourteen rupees by an annual increment of one rupee on approved service) per mensem and shall not exceed Rs. 14 per mensem unless he obtains a training school certificate: provided that the board may have higher rates of pay to untrained teachers who had put in at least five years' meritorious service under the board before 1st March, 1919, and may grade such teachers, after they have put in ten years' meritorious service, from the date of their appointment under the board and if they have passed the vernacular final examination, with trained assistant masters in primary schools.

19. The headmaster of a primary school shall be provided, as the resources of the district board permit, with free quarters at or near the school. Where quarters are provided, the master shall in all cases be required to occupy them. If the headmaster be a resident of the village at which he is posted, the quarters shall be occupied by the senior assistant teacher.

20. When a teacher in the board's service is transferred to another post under the board or is summoned under the orders of the board from his post to any place in the district, he shall be paid by the board the travelling allowance admissible to Government officers of the third class; provided that no travelling allowance shall be paid to a teacher who is transferred at his own request. When transferred to another post a teacher may be allowed a maximum of one week as joining time.

21. When in a severe epidemic a school has to be closed and it is impossible to make temporary arrangements for accommodation in the neighbourhood or to employ the teachers with advantage elsewhere, the board shall continue to give the teachers full pay as if they were at work.

22. Arrangements for the pay and posting of teachers in Vernacular Middle, Primary, and Preparatory Schools in the ensuing school year and for the giving of rewards to teachers for work done in the previous school year shall be made annually in June. The Deputy Inspector shall

submit each year, on or before 1st June to the Chairman of the Education Committee a statement in form\* 4 of his proposals for the annual arrangements. These proposals should be based on the inspection reports of the inspecting staff and should be so framed as to utilize the full sum provided for salaries and rewards. In case it is proposed to remove or retire any teacher at the end of the year, a separate report should be made to the chairman in each case at an earlier date :

(a) All transfers shall be ordered by the Chairman of the Education Committee, but no transfer shall be ordered without consultation with the Deputy Inspector. When the Chairman of the Education Committee differs from the Deputy Inspector he shall record his orders with reasons in writing and shall send a copy of such orders with reasons to the Circle Inspector for information.

(b) The Chairman of the Education Committee shall pass his orders on the annual proposals of the Deputy Inspector by 15th June and send by 20th June a copy of such orders along with the Deputy Inspector's proposals to the Circle Inspector for information.

(c) Transfer shall be made primarily in the interests of the pupils ; they shall be made for other reasons only if the interest of the pupils will not be adversely affected. In the annual proposals the number of transfers shall not exceed 10 per cent. of the cadre. Transfers during the currency of the school year shall be of an exceptional nature and shall be kept down to a minimum. When 1 per cent. of the cadre have been transferred in any one school year beginning 1st April, no further transfer shall be made without the previous concurrence of the Circle Inspector.

(d) At the end of each quarter the Secretary of the Education Committee shall report to the Circle Inspector the number of transfers in the quarter and shall call his attention to any breach of rule 22(c).

(e) The Circle Inspector of Schools may offer such remarks in respect of transfers as he may think necessary to make. He may call for further information in respect of transfers, if he thinks it necessary, and the Secretary, Education Committee, shall supply such information, when called for.

23. For a middle vernacular school the board shall provide a staff Minimum staff. of one headmaster and at least two assistant masters. When the enrolment of a class exceeds 35 boys, a second master for the class shall be provided.

24. The number of teachers to be employed in primary or preparatory schools should be as follows :—

(i) A school will ordinarily have only one teacher until the average attendance reaches 31.

(ii) When the average attendance is between 31 and 60, inclusive, a second teacher should be provided.

(iii) When the average attendance is between 61 and 90, inclusive, a third teacher should be provided, and so on, one teacher being provided for every 30 additional pupils in average attendance.

(iv) A corresponding reduction in staff should be made if the average attendance falls permanently.

(v) Classes III and IV may be opened in one teacher provided that the headmasters of such schools will be entitled to the rate of pay sanctioned for headmaster under rule 15 until a second teacher is added.

**Note**—The average attendance should be calculated for each school annually in April.

\* See the District Board Manual for the prescribed form.

The minimum number of teachers to be employed in primary or preparatory schools should be one for every 30 boys in average attendance, except that a second teacher should in all cases be provided for a school in which upper primary classes are opened.

24A. The board shall depute annually untrained teachers and candidates to a Government normal school for training in such numbers and to such normal schools as may be fixed by the department.

25. The board shall maintain training schools for primary school Training. teachers sufficient to provide a number of trained teachers each year not less than the number of new teachers needed to make up losses due to death, resignation, etc., and to meet the demands caused by the expansion of education.

26. Any good primary school, provided it is situated in a locality easily accessible to the inspecting staff, may be converted into a training school. The staff should include a headmaster, approved by the divisional inspector of schools, and at least two assistants suggested for appointment by the deputy inspector of schools. Headmasters should hold a first or second grade certificate in theory and practice from a normal school, and should be selected from among the best teachers of not less than three years' standing in middle vernacular schools or headmasters of not less than three years' standing in primary schools, and should be graded with assistants in middle vernacular schools and headmasters of primary schools respectively. The assistant of a training school should be appointed from among assistants of middle vernacular schools or headmasters of primary schools, but assistants of primary schools with not less than two years' experience may, with the approval of the divisional inspector of schools, be appointed as assistants in training schools when suitable assistants of middle vernacular schools or headmasters of primary schools are not available. Assistants in training schools should be graded with assistants of middle vernacular schools, headmasters of primary schools, or assistant of primary schools, according to the class from which they have been recruited. Assistants should hold a first or second grade certificate in theory and practice from a normal school, but if suitable candidates with this qualification are not available, candidates who had a first or second grade certificate in theory and practice from a training class may be appointed with the approval of the divisional inspector of schools. Headmasters of training schools should receive an allowance of Rs. 10 per mensem, assistants who hold the vernacular teachers' certificate an allowance of Rs. 4 per mensem, and assistants who hold the primary teachers' certificate an allowance of Rs. 2 per mensem above their grade pay. A board may combine a number of training classes into one central institution. The approval of the Director of Public Instruction to the arrangements for a central training school must be obtained before the school is opened.

27. The total number of admissions to a training school shall not exceed nine, of which one shall be reserved for a candidate of the depressed class and admission to the school shall be restricted to men who (1) have been resident for three years in the United Provinces; (2) have passed, previous to admission, the vernacular final examination with the second form of vernacular as their option subject; and (3) are not less than 18 or more than 27 years of age. In default of candidates under 27 years of age, vacancies may be filled by those who are under 30 years of age, provided they have the qualifications (1) and (2) above. Teachers from aided schools may be admitted in default of teachers from board schools.



28. All students admitted to a training school shall receive a stipend of Rs 7 a month, and shall as a condition of the stipends sign an agreement to teach in a recognized school for three years after qualifying. Free accommodation shall be provided by the board during the course of training to teachers in its employment, and as far as possible to all students. Students who are already in the board's employment as teachers shall receive travelling allowance, where necessary, on first joining the school or on returning to take up their posts under the board.

29. The course of study in a training school shall extend over a term of one year. The course of study and the text-books to be used shall be as published annually in the curriculum for training schools issued by the Educational department.

30. At the end of the course of training an examination for the award of a primary teachers certificate is held annually by the Educational department. Detailed information regarding the examination is given in the prospectus of the examination issued annually by the Registrar, Departmental Examinations. A candidate who passes is awarded a primary teachers' certificate signed by the Registrar.

The fee for a duplicate copy of the certificate is that prescribed in the Educational Code.

31. A student attending the training school may be allowed by the deputy inspector leave of absence not exceeding 30 days in the year.

32. Students attending the training school may be struck off the roll by the headmaster for serious misconduct or for continued absence. Any person so struck off and any teacher who has left the school before the completion of his training may be declared ineligible for future employment as a teacher.

33. Conferences of teachers serving in schools maintained or aided by district boards may be called by *district boards* on the following conditions:

(1) The dates and agenda of the conference shall be subject to the approval of the board.

(2) The divisional inspector or assistant inspector shall, if possible, preside; if neither the divisional inspector nor the assistant inspector is able to preside, the deputy inspector shall preside.

(3) The names of persons, other than educational officers or teachers of the district, invited to address the conference shall be subject to the approval of the divisional inspector of schools.

**Note.**—This rule shall not be construed so as to prevent the formation of recognized associations by teachers serving in school maintained or aided by district boards or to prevent such associations, when formed, from holding meetings of its members.

34. The board shall not maintain or aid in English school unless English schools specially authorized to do so by Government, nor make any grant-in-aid towards the teaching of the vernacular sections of schools which also give instruction in English, save in exceptional cases and with the special permission of Government.

This rule will not apply to the board's middle vernacular schools if authorized to teach English.

35. Where a district board is specially authorized to maintain an English school, it shall observe the rules contained in Chapter IV of the Provincial Educational Code or otherwise issued by Government in respect to English schools.

36. The board shall maintain middle vernacular schools in such localities and to such a number as it may, after obtaining the opinion of the divisional inspector of schools, consider to be necessary. Before opening or closing a middle vernacular school or adding middle classes or sections of middle classes, the board shall obtain the opinion of the divisional inspector of schools.

37. In selecting, acquiring and laying out a site for a middle vernacular school the board shall first consult the divisional inspector of school as to the requirements of the schools. It shall provide sufficient land for a playground and school garden, and shall so place the buildings upon the site that as much room as possible is secured for games and exercises. The school house should not, as a rule, be in the middle of the site. The school building, hostel and outhouses shall be constructed in accordance with a general or particular plan approved by the divisional inspector of schools and the site and sanitary arrangements shall first be approved by the civil surgeon.

38. The board shall establish and maintain a hostel for the residence of scholars attending each middle vernacular school. The board shall frame detailed rules for the administration of the hostel and for the allotment of and charges for accommodation. The order of priority in claims for accommodation shall be, first a primary scholarship holder of the district who is entitled to reside in the hostel free of rent; second, boys from village schools in the district who have passed the full primary examination; third, other boys from villages in the district. No boy who has not had smallpox shall be admitted if he has not been vaccinated. The hostel shall be closed during the vaccination. Equal facilities shall be given in every middle school hostel for Muhammadan and Hindu boys and for boys of the depressed classes provided, in the case of the minority, that the cost is not out of all proportion to the numbers.

\*39. The minimum space for each boarder shall be 50 superficial feet and 600 cubic feet; in the calculation of the cubical space any height above 12 feet from the floor being omitted. A plate shall be fixed outside each dormitory showing the superficial area and cubical contents and the number of boarders allowed to occupy it.

\*40. The board shall provide: (i) suitable cooking sheds separately for Muhammadans and Hindus and where necessary for boys of the depressed classes; (ii) a covered well; (iii) convenient platform for bathing constructed at a distance from the well; (iv) a suitable residence for the superintendent close to the boarding house.

\*41. The premises shall be so constructed that they can be closed at night so that no boarder can go in or out without the permission of the superintendent. A common room for reading and study and good lamps shall be provided. It is desirable to provide bedsteads for the dormitories as the resources of the board permit. A clock and a gong for summoning boys should also be provided.

42. The headmaster is responsible for the management of the hostel, including the sanitation, discipline, organization and domestic arrangements, and is not relieved from that responsibility by the appointment of a superintendent. All correspondence regarding the hostel shall be carried on by him. He may himself direct the management so far as he thinks fit, and may appoint one or more monitors from among the boarders to assist the superintendent. No boy may be admitted to reside in the

\* In Kumaon this rule shall only be enforced so far as is practicable and necessary in the local circumstances.

hostel without his permission, and no punishment may be inflicted without his sanction. He may expel any boy for serious misconduct, and shall at once inform the chairman of the education committee and send a written notice of any expulsion to the parent or the guardian of the boy expelled.

43. The headmaster or one of the assistant masters nominated by the headmaster shall be the superintendent. He shall reside at the hostel and, if an assistant master, shall not absent himself from the school or hostel without the permission of the headmaster. The board may grant the superintendent a monthly allowance at a fixed rate of Rs. 5 which may be paid also during the vacation.

He shall maintain an admission register and a register of roll calls in the prescribed forms\* (2 and 3) and such accounts regarding messing and other matters as the headmaster may require.

44. Every boarder, unless he is certified by the assistant surgeon or sub-assistant surgeon to be physically unfit, shall be required to join in such outdoor games and take part in such physical exercises as may be ordered by the headmaster.

45. In middle vernacular schools the following scale of monthly fees shall be adopted as a minimum :

			Middle section	Classes III and IV
At headquarters	...	...	6 annas	4 annas
In the district	...	...	4 "	3 "

46. The board shall give each year one scholarship, and may, for reasons recorded in a resolution, give more than one to be held by a candidate from a vernacular middle school aided or maintained by the district board at the vernacular final examination who does well at the examination but does not gain a Government scholarship. Each such scholarship shall be for not more than five (in Kumaun six) years from the first day of July following the examination, condition that the scholar joins a recognized school at which (except in the case of Kumaun) approved special classes have been established, gains promotion to class IX within three (in Kumaun four) years, and thereafter continues his studies for two years in the high section of a recognized school. The value shall be not less than three rupees a month until the scholar is promoted to class IX, and not less than four rupees a month for two years after such promotion.

47. The board may make a grant-in-aid to a middle vernacular school in accordance with the general principles of grants-in-aid contained in Chapter IX of the Educational Code, after having obtained the advice of the divisional inspector of schools.

48. Upon receipt of an application from the manager of a middle vernacular school and after obtaining the opinion of the divisional inspector of schools, the board may make a building grant to a middle vernacular school, not exceeding the amount provided independently for the purpose from the resources at the disposal of the manager. The application shall state (i) the name of the school and the name of the manager, (ii) the class of education imparted, (iii) the scale of fees and the estimated annual fee income, (iv) the other sources of income at the manager's disposal, (v) the strength and pay of the proposed teaching establishment, (vi) the exact purpose of the required grant, whether erection, purchase, enlargement, improvement, repair or fitting up, (vii) the total outlay required for this purpose, and (viii) the amount provided for this purpose independently of the grant applied for. It shall contain a certificate by the manager that the funds provided independently are sufficient with the grant to meet the whole of the estimated cost, and undertaking

\* See the District Board Manual for the prescribed form.

by him to execute an agreement as set out in rule 49 if the grant is made. The amount provided independently may be reckoned as including:—(i) subscriptions from private persons; (ii) allotment from benevolent societies; (iii) the difference between the market value and the price, if any, actually paid of materials, site labour or cartage given free of costs or at a favourable rate. If the application is for a grant or erection, enlargement or improvement of a building it shall be accompanied by a proper plan, specification and estimate. A grant in excess of Rs. 15,000 shall require the sanction of Government.

49. Before any portion of a building grant is actually paid the manager shall execute an agreement properly stamped, that if the building for the erection purchase, enlargement improvement repair or fitting up of which the grant is being given is subsequently appropriated for other than educational purposes, the manager shall repay to the board the amount of the grant, and that the board shall have a lien upon the building and the manager's interest in the site for the recovery of this amount.

\*50. The board shall, as soon as its resources permit, maintain a Primary school, primary school within accessible distance of every village. The board shall therefore divide the area of the district into as many primary circles as will secure this and shall establish in each circle at least one school teaching the full primary course, as soon as the opening of upper primary classes is justified by the attendance from the lower primary classes established within the circle. It shall maintain a list of the primary circles as a programme for the ultimate establishment of primary schools, and shall communicate the list to the inspector.

51. The board shall, as soon as possible, form for each primary circle a local committee of three or more of the residents of the villages included in the circle. Where an administrative organization already exists, such as the *panchayat* of a town area or a co-operative association, it should ordinarily be asked to serve as the local committee. The local committee shall supervise and encourage the school or schools within the circle by endeavouring to increase the enrolment, by insisting on regularity and punctuality of attendance by teachers and scholars, by providing or recommending necessary improvements, by assisting the board in fixing the fees to be levied and the exemptions to be given therefrom, by making recommendations as to hours of attendance at school and the periods during which the schools should be closed at harvest by arranging locally for an annual distribution of prizes, and generally, by taking any other action that the board may direct.

The committee shall, in addition to its ordinary meetings, arrange to meet the district inspecting officers when so requested by them. The committee shall record the proceedings of its meetings and its recommendations in the inspection book of the school and shall also check the fee register. The committee shall be responsible for any religious teaching given in the schools under rule 66 and shall advise the headmaster in the event of a serious outbreak of epidemic disease.

**Note.**—On a visit to a school the following points may specially be inquired into:—

(i) whether the attendance is as large as it should be, considering the population served by the school;

(ii) what oostes are served by the school, and whether there is any possibility of opening special schools under rule 77;

\* In Kumaon this rule shall only be enforced so far as is practicable and necessary in the local circumstances.

(iii) whether any question has arisen in respect to the levy of fees, and whether they are inadequate or excessive ;

(iv) whether in a primary school the attendance in classes III and IV is sufficient, and whether a preparatory school is adequately feeding the upper classes of the primary school to which it is attached, or whether it is fit to be raised to the status of a primary school ;

(v) whether the master maintains proper order among the boys, and insists on cleanliness among the scholars and in the building ;

(vi) whether the boys have proper books and the furniture and equipment of the school is adequate ;

(vii) whether the sanitary accommodation is sufficient and the surroundings of the well is *pukka* and in good repair, whether it is sufficiently protected from contamination by a coping of good design and a drain to carry off surface water in the neighbourhood of the well, whether it is placed at a sufficient distance from the nearest latrine, and whether it should be further protected by being covered and furnished with a pump ;

(viii) whether the sanitary accommodation is sufficient and the surroundings of the school kept thoroughly clean ;

(ix) whether proper use is made of the school garden ;

(x) whether repairs to the school building are needed, or, if recently executed, whether they have been properly and thoroughly carried out ;

(xi) in a preparatory school, whether the accommodation is sufficient generally for the purposes of the school.

\*52. The chairman of the education committee shall assign each primary circle established under rule 50 to a member of the district board or sub-board, having regard to the place of residence of the members and their connexion with particular localities. Each member shall thereby be and shall act as a member of each local committee formed for the circles thus assigned.

\*53. For primary schools in which a regular attendance in classes II and IV can be permanently guaranteed the board shall, as its resources permit, construct permanent school buildings. The buildings shall be in accordance with either the model plans prescribed by the Government or a model plan prepared by the board and approved by the divisional inspector of schools. Model plans shall satisfy the following conditions :

(a) Each room should have a floor area of at least 300 square feet, providing at least 10 square feet of area per scholar, and a height of at least 12 feet.

(b) The building should be raised on a plinth at least nine inches above the ground, or where a raised site is not available, one foot six inches, and be surrounded by a *pukka* drain, kankar or concrete apron with a suitable effluent drain so as to carry the roof drainage and rain water away from the plinth.

(c) Each room should be lighted by doors and windows giving a light area of not less than two-ninths of the floor area. Boys should be seated so that the main light is from their left.

(d) The minimum area of ventilators for the unobstructed ingress of pure air, irrespective of that provided by doors and windows, should not be less than nine square feet for a class room of which the floor area is 300 square feet.

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\* In Kamann this rule shall only be enforced so far as is practicable and necessary in the local circumstances.

(e) The building should be constructed of durable material.

(f) The building should be capable of extension, accommodation being provided in the first instance for a school of two teachers.

54. To every primary school building quarters for a resident teacher shall be attached and, as far as may be practicable, an enclosed compound containing ground for a school garden. Simple latrine accommodation shall be provided where necessary.

55. At every full primary school in Kumaun where there is a demand for it the board shall maintain a hostel for the accommodation of boarders attending the school. The rules governing the accommodation to be provided in and the management of these hostels shall be, so far as funds permit, the same as those governing hostels at middle schools (rules 38 to 44). save that the headmaster shall normally be himself the superintendent of the hostel.

56. The board shall within each primary circle maintain or aid as many preparatory school as may be required, but except where provided in the subsequent rules it shall be a condition of the continued maintenance or aid for such preparatory schools that after such experimental period as may be necessary sufficient boys proceed from these schools to take the full primary course.

57. Rules 53 and 54 shall not apply to primary schools experimentally established nor to preparatory schools. For these schools it shall be the duty of the board to secure such accommodation as may impose the least expense on the board, as local conditions permit, whether by the loan or hiring of houses or by the construction of inexpensive and temporary buildings. But the accommodation should provide sufficient light, air and floor space.

58. In every primary and preparatory school the board shall provide for each master free of charge a separate bound copy of each text-book in use in each class that he teaches. The board shall also provide a table and chair or other suitable seat for each master.

59. The board shall prescribe for primary and preparatory schools throughout the district the distribution of hours of work in the day, provided that the total hours of work shall not exceed the following :

For Infant class—Three hours a day.

For classes I and II—Four hours a day.

For classes III and IV—Four hours in the hot season and five hours in the cold season.

**Note.**—The normal distribution of work in the cold season should be—

For Infant class—Four periods of not more than forty minutes each with intervals of ten minutes, forty minutes and ten minutes.

For classes I and II—Six periods of forty minutes each with two intervals of ten minutes, one of forty minutes and two of ten minutes.

For classes III and IV—The same as for classes I and II, but with periods of forty-five minutes instead of forty minutes.

No home task shall be set in primary schools.

60. Every boy leaving class IV after passing the examination which concludes the full course of primary education shall receive a certificate to that effect signed by the headmaster of the school and the circle sub-deputy inspector, for which no fee shall be charged. A boy requiring a duplicate copy of his certificate shall be required to pay a fee of eight

annas. All fees realized for the issue of duplicate copies of the certificate must be duly accounted for.

\*61. The headmaster of a primary school shall exercise general supervision over all preparatory schools maintained or aided by the board within his primary circle.

62. The headmaster of a primary school and the senior master of a preparatory school shall be personally responsible for the cleanliness and sanitary conditions of all the school premises, and failure to secure their proper maintenance shall be severely noticed. All inspecting officers are required specially to enforce this responsibility on the part of the staff.

63. The headmaster of a primary school shall at his discretion close the school, or any preparatory school attached to it, on an outbreak of serious epidemic disease. He shall also have authority to exclude from school any boy whom he considers to be suffering from leprosy, ophthalmia, open tuberculosis, smallpox or other zymotic disease. All such action taken by him shall at once be reported by him to the local committee and to the deputy inspector.

64. The board shall give each year as many scholarships as it can provide and are deserved to boys who pass the upper primary scholarship examination. Each scholarship shall be of two rupees a month and tenable at any middle vernacular school in the district from the first day of July following the examination to the end of March in the third year following such examination.

In awarding the scholarships the board shall have regard to the following matters :—

(i) it shall be guided in the first instance by the result of the examination;

(ii) it shall give three out of every four scholarships to boys from village primary schools, if there are such boys qualified;

(iii) it shall provide for the reservation, wherever the attendance and standard of work deserve, of a certain number of scholarships for the special Muhammadan schools established under rule 75;

(iv) it may withhold a scholarship from a boy whose circumstances are such as to make the grant of a scholarship unnecessary;

(v) no boy over 14 years of age on the 1st of May of the year of his examination shall be eligible for a scholarship.

A scholarship shall not be forfeited or withheld for ordinary periods of short leave such as are allowed to other pupils. But if the holder absents himself without leave or leaves the school owing to serious illness or neglects his studies, the headmaster shall report the fact to the deputy inspector, who shall obtain the orders of the board.

In primary and preparatory schools the children of the very poor may be provided with school books free of charge. The board may also award on the result of the upper primary examination scholarships to children of the depressed classes who are willing to proceed to vernacular middle schools with a view to becoming teachers. These scholarships shall be of the value of Rs 6 per mensem and shall be tenable for 33 months. They shall be awarded under an agreement between the boy's parent or guardian and the board to the effect that the boy on completing the middle vernacular school course will serve as a teacher in a recognized school for the depressed classes for at least three years.

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\* In Kumaon this rule shall only be enforced so far as is practicable and necessary in the local circumstances.

These scholars and depressed class students holding scholarships under paragraph 347-B of the Educational Code may also be provided by the board with school books free of charge.

65. In primary or preparatory schools the ordinary fee shall not exceed two annas a month in the highest class, nor be less than half an anna, but a board may allow a higher rate in selected schools or from selected classes of pupils, particularly in schools which have been established in response to an expressed local demand.

66. The board shall permit a school building to be used for the purpose of imparting religious instruction, subject to the following conditions :—

(a) that the teaching is arranged for and the instructor appointed and paid by the local committee or, with the consent of the local committee, by a committee or committees of the parents ;

(b) that the regular teachers are not required to take any part in instructions ;

(c) that attendance is not compulsory on a boy except at the request of his parents or guardian ;

(d) that the teaching takes place outside the regular school hours ; and

(e) that it is conducted in such a manner as not to cause offence or inconvenience to the rest of the scholars or to the neighbours.

It will be the duty of the board to secure the observance of these conditions and to repress any abuse of the facilities thus given for religious teaching, or any employment of them which interferes in the general usefulness of the school.

67. There shall be not less than 215 full working days in the calendar year. In all schools Sunday shall be observed as a close holiday, and a holiday shall be given on the King Emperor's birthday as officially fixed. In a meeting to be held in November of each year the Education Committee of the board shall by resolution prescribe the other holidays and vacations to be observed in the board's schools during the next calendar year. Subject to the foregoing, the resolution may prescribe a summer vacation not exceeding one month, or such other vacations not exceeding one month in length as the circumstances of the different areas of the district render desirable, and other periodical holidays and holidays to be given after examinations. When prescribing holidays and vacations for areas in which compulsion is in force the Education Committee shall prescribe such holidays and vacations as will set the children of poor parents free to aid their parents during busy seasons. The Education Committee of the board shall communicate the list of holidays annually to the schools through the deputy inspector.

68. The board shall encourage the playing of games and the practice of physical exercises, and it may entertain for this purpose peripatetic instructors. It may also provide such funds as may be necessary for the encouragement of games and exercises, including a contribution in support of school tournaments.

69. The board may form free lending libraries under the control of the headmaster for the use of past and present students of the school. It shall be the duty of inspecting officers and members of the board and of the education committee to examine these libraries and to encourage their use.



70. The board may make a grant-in-aid to a private primary or preparatory school, other than a *maktab*, *pathshala* or school for the depressed classes, subject to the following conditions:

(a) that the school has a definite local basis and is controlled by a manager or committee of management approved by the board and capable of guaranteeing a reasonable scale of expenditure;

(b) that in the case of a full primary school, it teaches the regular curriculum, subject to any minor modification which in exceptional circumstances the board, with the concurrence of the divisional inspector, may approve;

(c) that in the case of a preparatory school and as long as the school retains this status, it is affiliated to a recognized primary school, and passes a reasonable proportion of its pupils into the latter;

(d) that the average attendance and the scale of fees be such as the board approve in each case, care being taken that the scale of fees does not compete unfairly with that in the board schools;

(e) that the number and the qualifications of the teachers do not fall short of the minimum required in the case of the board's own schools;

(f) that suitable accommodation, books and equipment be provided to the satisfaction of the inspecting officer;

(g) that current accounts be kept up and an admission and an attendance register maintained by the teacher, and that these be subject to inspection; registers and leaving certificate forms shall be supplied by the board free of charge;

(h) that the school be subject to inspection by the provincial inspecting staff, by the district staff, and by officers and members of the board and of the education committee;

(i) that the inter-school rules laid down by the Educational department be observed; and

(j) that only secular subjects be taught during school hours.

71. The amount of the grant admissible under the preceding rule shall not exceed one-half of the total salaries of the masters' employed, calculated either on the salaries actually paid or on the salaries which would be paid if the teachers were employed in board's schools whichever of the two may be less. Provision of food may be reckoned as salary for the purposes of this rule.

72. The grant shall be renewable annually on the recommendation of the district inspecting staff and the board, after reviewing the proposals made by the deputy inspector for the grants to be given in the ensuing year, may alter the amount of the grant or discontinue it if a school fails to observe the conditions imposed. The grant should also be reduced if on the report of the inspecting staff it appears that a staff is entertained which is excessive in proportion to the attendance at the school.

73. The board may give a grant-in-aid, not exceeding Rs. 50 in the case of a primary school and Rs. 30 in the case of a preparatory school, for the equipment or repair of a school which satisfies the conditions of rule 70.

74. The board shall form at the headquarters of the district board District Mahamadan Educational Committee to advise and assist the education committee of the board in all matters concerning Islamia schools and *maktabas*. The board may delegate to this committee the power to allot, within the budget allotment for the purpose, grants-in-aid to *maktab*. The District

Magistrate shall nominate a Muhammadan official to be chairman of the committee, and shall fix the number of members of the committee according to local requirements. The members shall be appointed by a selecting body consisting of the chairman of the district board, the chairman of the committee and Muhammadan members of the board. Members of the Committee shall hold office for three years and shall be eligible for re-appointment.

74A. The Muhammadan educational committee shall be supplied by the education committee with a copy of the United Provinces Educational Code, and of the District Board Educational Rules, and shall be regularly informed by the education committee of all orders that may from time to time be passed by Government or the department regarding Muhammadan education. The Muhammadan educational committee shall also on request, be provided, by the board's educational office, with all available facts and figures relating to vernacular Muhammadan education in the district.

75. If, in any town or village a sufficient number of Muhammadan parents guarantee an attendance of at least 20 boys for a special Muhammadan school teaching the board's curriculum, the district board shall open experimentally a separate Islamia school and provide it with a qualified Muhammadan teacher. The school shall ordinarily be started with the status of a preparatory school attached to the primary school, but if the school can be raised to a full primary status, it shall be staffed throughout with Muhammadan teachers. If at any time the attendance falls permanently below 20 boys, the separate school shall be discontinued.

76. The board may, after consulting the district Muhammadan Educational Committee appointed under rule 74 make a *Maletab*. grant-in-aid to a *maktab* if the secular curriculum prescribed for *maktabs* by the Educational department is taught and the school is recommended for a grant-in-aid by the provincial inspecting staff.

77. If in any town or village a particular section of the community, Special schools. for which educational facilities cannot adequately be given in schools opened under rules 50 and 56, applies for a separate school teaching the board's curriculum, guarantees an attendance of at least 20 boys and provides sufficient accommodation, the board shall start a special school under a suitable master. The maintenance of the special school shall be subject to the conditions laid down in rule 75.

78. If in any place a general demand is made for the opening of a night school or half-time school teaching an authorized curriculum, and an attendance of at least 20 is guaranteed, the board shall open such a school experimentally. The maintenance of such a school shall be subject to the conditions laid down in rule 75.

No boy below the age of 12 shall be admissible to a night school.

79. The board may make a grant-in-aid to an elementary *pathshala* in which instruction in the Hindu religion forms part of the curriculum, provided that the school makes use of the readers prescribed for the board schools, otherwise than for arithmetic and that the standard of arithmetic is not less than in corresponding board's schools. The grant shall be annually renewable on the recommendation of the inspecting staff.

80. The board may make a grant-in-aid to a vernacular school for the depressed classes wherever the managing body or *panchayat* of a particular caste of the depressed classes guarantees a suitable building

and an attendance of not less than 20 children, and if the primary curriculum prescribed for board's schools is taught or any special curriculum for schools for depressed classes that may be approved by the department. The grant-in-aid may amount to the full salary of the teacher plus a sum of Rs. 20 per annum for contingencies and a non-recurring grant of Rs. 30 for initial equipment. The grant will be renewable annually on the recommendation of the district inspecting staff.

80A. In areas occupied by members of the depressed classes the board should establish board's ordinary primary schools in preference to establishing special schools exclusively for the depressed classes.

80B. The board may appoint a supervisor for depressed class schools, provided that he belongs to the depressed classes and is otherwise qualified for the post. In the board's primary schools established in areas occupied by members of depressed classes and in aided schools for depressed classes teachers belonging to these classes should, as far as possible, be appointed.

81. The amount of the grants which may be given under rules 76 and 79 shall not exceed three-fourths of the salaries of the secular teachers employed. If the same masters teach both religious and secular subjects, the district board shall decide what proportion of their salaries shall be taken in the calculation of the cost of secular teaching. The inspecting officer shall, in all cases, report whether the staff employed is or is not excessive in proportion to the attendance. The board may also give to *maktabs* and *pathshalas* aided under rules 76 and 79 respectively non-recurring grants-in-aid for equipment and repair of the school building. Such grants shall not exceed Rs. 50 in the case of a *maktab* or *pathshala* teaching up to the primary standard and Rs. 30 in the case of a *maktab* or *pathshala* teaching up to the preparatory standard.

A candidate who has passed the Departmental Munshi Examination shall be considered to be eligible for appointment as a teacher in a *maktab* and for the purpose of a grant to a *maktab* the above qualification shall be considered equal to the Vernacular Final Examination.

82. In the case of *maktabs* or *pathshalas* aided under rules 76 and 79 the board may make a grant to the aided school on account of every boy who, after not less than two years' instruction in the *maktab* or *pathshala*, passes into class III or class IV of one of the board's primary schools.

83. The board may in its budget make an annual provision not exceeding Rs. 1,000 for grants-in-aid to schools for boys or girls to which no grant is admissible under these rules, but which in the opinion of the board are of sufficient value in respect to primary education as to justify some measure of assistance. Grants made under this rule shall be subject to the approval of the divisional inspector of schools.

84. The board may make a grant-in-aid for education to an orphanage other than one aided by Government.

85. Subject to the minimum laid down in rule 45 for middle vernacular fees and except schools and to the maximum and minimum scale of fees laid down in rule 65 for primary and preparatory schools, the board shall fix the fees to be levied in board schools and shall determine the conditions of exemption from fees and the number or proportion of pupils in each school or class that may be exempted in whole or in part. Exemptions shall be given freely to the children of poor parents. No fees shall ordinarily be levied in special schools established under rule 77 or in half-time or night schools established under rule 78.

The board may exempt the children of teachers employed in vernacular schools from payment of school fees.

86. The list of exemptions shall be prepared, at such intervals as the board may direct by the local committee, or should the committee fail to prepare the list or be unable to agree on it, then by the headmaster, and it shall be checked by the district inspecting officer when he next visits the school.

87. The monthly fees is due in advance on the first day of the month, and any boy liable to pay a fee should be struck off the register by the headmaster if he does not pay by the fifteenth day. A boy who leaves a school with or without a leaving certificate, or whose name has been struck off for non-payment of the monthly tuition fee, should, on re-admission to the same school, be required to pay a re-admission fee of four annas in the middle classes, two annas in classes III and IV, and one anna in the other classes, together with the month's tuition fee in advance and the arrears of fee, if any.

88. No boy who has previously attended any school shall be admitted to any other school, unless he produces a leaving certificate, for which a fee of one anna shall be paid, from the school which he last attended. No leaving certificate will be given unless the school fees have been paid to the end of the month in which the boy's name is withdrawn. The fee for duplicate copies of the leaving certificate will be two annas.

Register.

89. The board shall maintain a district register in form I of all schools maintained or aided by it.

90. The Deputy Inspector of Schools shall maintain a character book, for each master or teacher employed by the board, and shall be responsible that every change of pay, leave, suspension or other interruption of service is entered in full detail as it occurs. He shall also at least once a year enter and sign remarks on the work and character of each master or teacher.

91. Girls may be permitted to read in a boys' school up to the age of 10, in schools established under rule 77 for the depressed classes, up to the age of 12. Boys may attend girls' schools up to the age of 8.

92. Except as provided in the following rules, the board shall, in the management of girls' schools, observe the rules applicable to boys' schools of a similar class.

93. The Board shall not appoint as headmistress of a vernacular middle school for girls any teacher who has not passed the Vernacular Teachers' Certificate Examination for Girls.

94. The Board shall not appoint as headmistress of a primary school for girls any teacher who has not passed either the Vernacular Lower Middle Examination or the Primary Teacher's Certificate Examination for Girls.

95. The Board shall not appoint as assistant mistress in a middle or primary school for girls or as headmistress of a preparatory girls' school any teacher who has not passed the Upper Primary Examination.

96. Where no candidate qualified as above is available for the post mentioned in rules 93, 94 and 95, the Board may appoint teachers with lower qualifications, subject to the approval of the Circle Inspectress.

97. If a local committee provides accommodation and guarantees an attendance of at least 15 girls of any class, including girls of the depressed classes, the board shall, if funds are available, equip the school and

appoint a qualified mistress. Where no certificated teacher is available, a superannuated male teacher or a woman who is able to teach reading, writing and arithmetic may be employed. A separate Muhammadan school may be opened under this rule if the prescribed minimum attendance is guaranteed by a Muhammadan committee.

98. If after a reasonable period a school fails to pass sufficient girls into classes III and IV, it shall be closed or the grant-in-aid withdrawn.

99. The board may, with the approval of the Chief Inspectress of Girls' School, United Provinces, appoint an Inspectress of Girls' Schools.

100. The board shall offer special scholarships, as far as its resources permit, to girls in poor circumstances who declare their intention of becoming teachers and qualifying for training in the training classes attached to model schools. Such scholarships shall be tenable for not more than five years, and shall amount to Rs. 3 in classes I and II and Rs. 4 in classes III and IV. The board may cancel a scholarship for absence without leave, neglect of duties or other misconduct. In addition to the scholarship the board may grant to a girl in receipt of a scholarship a subsistence allowance of an amount suited to local conditions but not exceeding Rs. 6 per mensem, provided she is in necessitous circumstances and has to live in the school hostel because the school is at a distance from her home.

101. The pay of teachers in girls' school maintained or aided by the board should be fixed by the board according to the resources of the board and to local conditions, to the qualifications and experience of the teachers and the work required of them, provided that no unqualified mistress is appointed in a district board school or school aided by district board without the approval of the Circle Inspectress having first been obtained. A special allowance should be given to the headmistress of a school to which a training class is attached.

102. The board may grant stipends of Rs. 10 per mensem and guardians' allowances of Rs. 5 per mensem to girls under training.

103. The hours of work in a girls' school should not exceed three hours infant class and four hours in classes I to IV. Intervals shall be given at the direction of the headmistress, but a period of continuous work shall not exceed two hours. The rules for religious teaching, for school holidays, for scholarships other than the training stipends awarded under rule 98, and for prizes shall be the same as for corresponding boys' schools.

104. No tuition fee should be charged in girls' schools or in the case of girls reading in boys' schools, and the board may provide girls with free books and stationery, provided it meets the cost from its own funds. Covered conveyances to bring girls to and from the school shall be provided wherever necessary, but a conveyance fee shall be charged except in cases of genuine poverty.

105. A permanent building shall not be constructed for a girls' school, unless the plan has been approved by the Chief Inspectress of Girls' Schools, United Provinces. Every plan shall provide a *pardah* wall to surround the entire building, quarters for one or more teachers and adequate water-supply and sanitary accommodation within the enclosure.

106. The board may make a grant-in-aid to any girls' school which has a definite local basis and is controlled by a manager or committee approved by the board and capable of guaranteeing a reasonable minimum scale of expenditure. The grant is subject to the proviso that the school

is certified by the Circle Inspectress of Girls' Schools to be working efficiently, and may be cancelled in this certificate is withdrawn. The grant shall not be continued if, after a reasonable period, the school fails to provide instruction in classes III and IV, or, if it is a preparatory school, to pass girls into those classes in the primary school to which it is attached.

107. A grant-in-aid equal to the full salary of the teacher employed may be given. A grant-in-aid towards equipment, contingencies and repairs may be given in addition.

108. The board may make a grant-in-aid to a girls' school established for religious teaching combined with secular subjects, provided that the secular education follows generally the prescribed primary curriculum. The grant may amount to three-fourths of the salaries of the teachers employed, but shall not exceed half the total income of the school from all sources.

## APPENDIX H

Regulations made by the President of the Legislative Council of the United Provinces of Agra and Oudh for holding Elections by means of Single Transferable Vote.

**Notes.**—The system of single transferable vote has been introduced in the elections of the various standing committees of the Municipal and District Boards by recent enactments (Acts XX and XXII of 1934). It is perhaps the best system of securing proper representation of minorities. The governing idea of this system is so to constitute standing committees and to lay out their seats as to secure representation of all the several groups or interests in the board. The purpose of single transferable vote is to enable each considerable group of members, if they so desire, to secure representation in the election of committees. The system of single transferable vote is also known as the 'Hare' system or system of proportional representation. Under this system elections are held *en bloc* by a general ticket. The names of the candidates, who are nominated, are arranged in a single column with or without representative party label. Opposite each name is a square for the voter to put his mark in, and by putting down the figure 1, 2, 3, etc., in this square the voter indicates in the case of each candidate whether that candidate would be his first choice, second choice or third expressing as many as there are number of vacancies. Before counting the votes, the *Electoral Quota* or the smallest number of votes that will suffice to elect a candidate is determined. Every candidate who secures his first choice votes equal in number to this electoral quota is then declared elected; and candidates who stand the last in regard to first votes are dropped from the count as hopeless. Then the first choice surplus votes for the several candidates just declared elected and the votes showing first choice for the candidates just dropped are transferred to other candidates in accordance with the second choice expressed thereon. These transferred votes are added to the first choice votes of the candidates to whom they were transferred. Same process then is applied to the candidates of the second choice, and everyone securing in the second choice the electoral quota is declared elected, while those standing last in the second choice are dropped. This process is carried on until a sufficient number of members have secured votes equal to the quota to fill the whole number of places on the committees. This system is applicable to a contested election when there are two or more members to be elected.

1. In these regulations :—

(a) "Continuing candidate" means a candidate not elected or not excluded from the poll at any given time.

(b) "Exhausted paper" means a ballot paper on which no further preference is recorded for a continuing candidate, provided that a paper shall also be deemed to be exhausted if—

(i) the names of two or more candidates, whether continuing or not, are marked with the same figure and are next in order of preference, or

(ii) the name of the candidate next in order of preference, whether continuing or not, is marked—

(a) by a figure not following consecutively after some other figure on the ballot paper, or

(b) by two or more figures.

(c) "First preference" means the candidates against whose name the figure 1 appears on a ballot paper; "second preference" the candidate against whose name the figure 2 appears; "third preference" the candidate against whose name the figure 3 appears, and so on.

(d) "Original vote" in regard to any candidate means the vote derived from a ballot paper on which a first preference is recorded for such candidate.

(e) "Quota" means the lowest value of votes sufficient to secure the return of a candidate.

(f) "Secretary" means the Secretary of the Board.

(g) "Surplus" means the number by which the value of the votes of any candidate, original and transferred, exceeds the quota.

(h) "Transferred vote" in regard to any candidate means a vote which is derived from a ballot paper on which a second or subsequent preference is recorded for such candidate and the value or part of the value of which is credited to such candidate.

(i) "Unexhausted paper" means a ballot paper on which a further preference is recorded for a continuing candidate.

2. (1) The Chairman of the Board shall fix a date and time for the receipt of nominations of candidates for election, and the Secretary shall communicate the date and time so fixed to each member of the Board.

(2) Nominations shall be in writing addressed to the Secretary. Nomination paper shall be delivered to the Secretary, or sent to him by registered post. Nomination papers which are received by the Secretary after the time fixed for receipt of such papers shall be rejected.

(3) Every nomination paper shall be subscribed by two members of the Board as proposer and seconder and shall be either signed by the candidate as assenting to the nomination or accompanied by his consent in writing. But no candidate shall sign as proposer or seconder a nomination paper on which his own name appears; nor shall any one member propose or second a number of candidates in excess of the number of vacancies.

(4) The Secretary shall immediately after the time fixed for receiving nominations examine the nomination papers in the presence of such members as may be in attendance, and shall reject all nominations



which have not been duly made. If any dispute arises as to the validity of a nomination, the question shall be referred to the Chairman of the Board whose decision shall be final.

3. As soon as may be after the scrutiny of nomination papers the Secretary shall make a return to the Chairman of the Board showing the names of the candidates who have been duly nominated. The names of such candidates shall be announced by the Chairman of the Board to the Board and, on such announcement being made, it shall be permissible for any nominee, by statement made before the Board, to withdraw his name from election.

4. If the number of candidates who have been duly nominated, less withdrawals, if any, under regulation 3, is less than the number of vacancies to be filled, the Chairman of the Board shall call for further nominations in the manner prescribed in regulation 2.

5. If the number of nominations received on the original date, or on such further date (if any) as may be fixed, less withdrawals, if any, under regulation 3, is equal to the number of vacancies to be filled, the Chairman of the Board shall declare the candidates so nominated to be duly elected.

6. If the number of candidates duly nominated as aforesaid, less withdrawals, if any, under regulation 3, exceeds the number of vacancies to be filled, the Chairman of the Board shall, at a meeting of the Board, call upon the members of the Board to elect candidates in the manner prescribed in these regulations and shall announce the date and time fixed by him for such election.

7. Each member shall vote in person and no vote by proxy shall be permitted.

8. The Secretary shall act as returning officer and shall, subject to these regulations, do all things necessary for the conduct of the election.

9. The returning officer shall make a return to the Chairman of the Board showing the names of the members who have been duly elected and the Chairman of the Board shall communicate the names of such members to the Board.

10. The Secretary shall place the nomination and the ballot papers in a sealed packet which shall be preserved for a period of one year.

11. The voting shall be by ballot. Every ballot paper shall contain the names of all the candidates duly nominated for election printed in alphabetical order in Form I attached to these regulations.

12. The returning officer shall maintain a list of the members of the Board and shall give to each member a serial number in the list.

13. When a member presents himself to vote, the returning officer shall enter the serial number opposite his name in the list maintained under regulation 12 on the counterfoil of a ballot paper. He shall then detach the ballot paper from the counterfoil and shall hand it to the member. He shall at the same time make a mark against the member's name in the aforesaid list. This mark will indicate that the

member has received a ballot paper but must not show the number of the ballot paper which he has received.

14. When the member has received a ballot paper, he shall take it to a place screened from observation which shall be provided for the purpose, and shall there signify in manner provided by regulation 16 for whom he desires to vote. The member shall then fold the ballot paper and shall drop it in the ballot box placed in front of the returning officer.

15. If a member inadvertently spoils a ballot paper, he may return it to the returning officer, who shall, if satisfied of such inadvertence, give him another paper and retain the spoiled paper, and this spoiled paper shall be immediately cancelled and the fact of such cancellation shall be noted upon the counterfoil.

16. Every member shall have one vote only. A member in giving his vote—

(a) must place on his ballot paper the figure 1 in the square opposite the name of the candidate for whom he votes;

(b) may in addition place on his ballot paper the figure 2 or the figures 2 and 3, or 2, 3 and 4, and so on, in the squares opposite the names of other candidates in the order of his preference.

17. A ballot paper shall be invalid—

(a) upon which a member signs his name or writes any word, or makes any mark by which it becomes recognizable; or

(b) which is not on the form provided by the returning officer; or

(c) on which the figure 1 is not marked; or

(d) on which the figure 1 is set opposite the name of more than one candidate; or

(e) on which the figure 1 and some other figure are set opposite the name of the same candidate; or

(f) which is unmarked or void for uncertainty.

18. The returning officer shall in carrying out these regulations—

(a) disregard all fractions;

(b) ignore all preferences recorded for candidates already elected or excluded from the poll.

19. As soon as may be after the time fixed for the recording of votes the returning officer shall examine the ballot papers, and after rejecting any invalid ballot papers shall divide the remaining papers into parcels according to the first preferences recorded for each candidate. He shall then count the number of papers in each parcel.

20. For the purpose of facilitating the processes prescribed by these regulations each ballot paper shall be deemed to be of the value of one hundred.

21. The returning officer shall then add together the values of the papers in all the parcels and divide the total by a number exceeding by one the number of vacancies to be filled, and add one to the quotient. The number thus obtained is the number sufficient to secure the return of a candidate and is herein called the "quota."

22. If at any time under these regulations a number of candidates equal to the number of persons to be elected has obtained the quota such candidates shall be treated as elected and no further proceedings shall be taken.

23. (1) Every candidate the value of whose parcel, on the first preferences being counted, is equal to or greater than the quota, shall be declared elected.

(2) If the value of the papers in any such parcel is equal to the quota, the paper shall be set aside as finally dealt with.

(3) If the value of the papers in any such parcel is greater than the quota, the surplus shall be transferred to the continuing candidates indicated on the ballot papers as next in the order of the voter's preference, in the manner prescribed in the following regulation.

24. (1) If and whenever as the result of any operation prescribed by these regulations a candidate has any surplus, that surplus shall be transferred in accordance with the provisions of this regulation.

(2) If more than one candidate has a surplus, the largest surplus shall be dealt with first and the others in order of magnitude: provided that every surplus arising on the first count of votes shall be dealt with before those arising on the second count, and so on.

(3) Where two or more surpluses are equal, the returning officer shall decide according to the terms of regulation 29 which shall be first dealt with.

(4) (a) If the surplus of any candidate to be transferred arises from original votes only, the returning officer shall examine all the papers in the parcel belonging to the candidate whose surplus is to be transferred and divide the unexhausted papers into sub-parcels according to the next preferences recorded thereon. He shall also make a separate sub-parcel of the exhausted papers.

(b) He shall ascertain the value of the papers in each sub-parcel and of all the unexhausted papers.

(c) If the value of exhausted papers is equal to or less than the surplus, he shall transfer all the unexhausted papers at the value at which they were received by the candidate whose surplus is being transferred.

(d) If the value of the unexhausted papers is greater than the surplus, he shall transfer the sub-parcels of unexhausted papers and the value at which each paper shall be transferred shall be ascertained by dividing the surplus by the total number of unexhausted papers.

(5) If the surplus of any candidate to be transferred arises from transferred as well as original votes, the returning officer shall re-examine all the papers in the sub-parcel last transferred to the candidate and divide the unexhausted papers into sub-parcels according to the next preferences recorded thereon. He shall thereupon deal with the sub-parcels in the same manner as is provided in the case of sub-parcels referred to in the last preceding sub-section.

(6) The papers transferred to each candidate shall be added in the form of a sub-parcel to the papers already belonging to such candidate.

(7) All papers in the parcel or sub-parcels of an elected candidate not transferred under this regulation shall be set aside as finally dealt with.

25. (1) If after all surplus have been transferred, as hereinbefore directed less than the number of candidates required has been elected, the returning officer shall exclude from the poll the candidate lowest on the poll and shall distribute his unexhausted papers among the continuing candidates according to the next preferences recorded thereon. Any exhausted papers shall be set aside as finally dealt with.

(2) The papers containing original votes of an excluded candidate shall first be transferred the transfer value of each paper being one hundred.

(3) The papers containing transferred votes of an excluded candidate shall then be transferred in the order of the transfers in which and at the value of which he obtained them.

(4) Each of such transfers shall be deemed to be a separate transfer.

(5) The process directed by this regulation shall be repeated on the successive exclusions one after another of the candidate lowest on the poll until the last vacancy is filled either by the election of a candidate with the quota or as hereinafter provided.

26. If as the result of a transfer of papers under these regulation the value of the votes obtained by a candidate is equal to or greater than the quota, the transfer then proceeding shall be completed, but no further papers shall be transferred to him.

27. (1) If after the completion of any transfer under these regulations the value of the votes of any candidate shall be equal to or greater than the quota, he shall be declared elected.

(2) If the value of the votes of any such candidate shall be equal to the quota, the whole of the papers on which such votes are recorded shall be set aside as finally dealt with.

(3) If the value of the votes of any such candidate shall be greater than the quota, his surplus shall thereupon be distributed in the manner hereinbefore provided before the exclusion of any other candidate.

28. (1) When the number of continuing candidates is reduced to the number of vacancies remaining unfilled, the continuing candidates shall be declared elected.

(2) When only one vacancy remains unfilled and the value of the votes of some one continuing candidate exceeds the total value of all the votes of the other continuing candidates, together with any surplus not transferred, that candidate shall be declared elected.

(3) When only one vacancy remains unfilled and there are only two continuing candidates and those two candidates have each the value of votes and no surplus remains capable of transfer, one candidate shall be declared excluded under the next succeeding regulation, and the other declared elected.

29. If when there is more than one surplus to distribute, two or more surpluses are equal or if at any time it becomes necessary to

exclude a candidate and two or more candidates have the same value of votes and are lowest on the poll, regard shall be had to the original votes of each candidate, and the candidate for whom fewest original votes are recorded shall have his surplus first distributed or shall be first excluded as the case may be. If the values of their original votes are equal the returning officer shall decide by lot which candidate shall have his surplus distributed or be excluded.

**FORM I.**

(See rule 11.)

Counterfoil No.	Order of preference.	Names of candidates.

**INSTRUCTIONS TO MEMBERS.**

*A.*—Each member has one vote and one vote only.

*B.*—The member votes—

(a) By placing the figure "1" opposite the name of the candidate he likes best.

He is also invited to place—

(b) The figure "2" opposite the name of his second choice.

(c) The figure "3" opposite the name of his third choice, and so on, numbering as many candidates as he pleases in order of his preference. The number of preferences is not necessarily restricted to the number of vacancies.

**Notes.**—The vote will be spoilt if the figure "1" is placed opposite the name of more than one candidate.

## APPENDIX.

## ILLUSTRATION.

*Example of an election conducted on the system of the single transferable vote in accordance with the preceding regulations.*

Regulation 19. Assuming that there are seven members to be elected, sixteen candidates, and fifty-four electors;

The valid ballot papers are arranged in separate parcels according to the first preference recorded for each candidate, and the papers in each parcel counted.

Let it be assumed that the result is as follows :—

A	...	...	...	...	...	2
B	...	...	...	...	...	9
C	...	...	...	...	...	3
D	...	...	...	...	...	1
E	...	...	...	...	...	11
F	...	...	...	...	...	3
G	...	...	...	...	...	5
H	...	...	...	...	...	2
I	...	...	...	...	...	4
J	...	...	...	...	...	3
K	...	...	...	...	...	2
L	...	...	...	...	...	2
M	...	...	...	...	...	2
N	...	...	...	...	...	2
O	...	...	...	...	...	2
P	...	...	...	...	...	1
Total						54

Each valid ballot paper is deemed to be of the value of one hundred and the value of votes obtained by the respective candidates are as shown in the first column of the result sheet.

The values of all the papers are added together and the total 5,400 is divided by eight (*i.e.*, the number which exceeds by one the number of vacancies to be filled) and 676 (*i.e.*, the quotient 675, increased by one) is the number sufficient to secure the return of a member and is called the quota. The operation may be shown thus :—

$$\text{Quota} = \frac{5,400}{8} + 1 = 675 + 1 = 676.$$

Regulation 23(1). The candidates *B* and *E*, the value of whose votes exceed the quota, are declared elected.

As the values of the papers in the parcels of *B* and *E* exceed the quota, the surplus of each candidate must be transferred, *B*'s surplus is 224 (*i.e.*, 900 less 676) and *E*'s surplus is 424 (*i.e.*, 1,100 less 676.)

Regulation 23(3)  
transfer of surplus.

Regulation 24(2). The largest surplus, that of *E*, is dealt with first.

The surplus arises from original votes, and therefore the whole of *E*'s papers are divided into sub-parcel according to the next preference recorded thereon, a separate parcel of the exhausted papers being also made. Let it be assumed that the result is as follows :—

G is marked as next available preference on	...	...	Papers.
			5
H ditto ditto	...	...	8
L ditto ditto	...	...	2
Total of unexhausted papers	...	...	10
Number of exhausted papers	...	...	1
Total of papers	...	...	11

Regulation 24 (4) The values of the papers in the sub-parcels are as follows :—

G ...	...	...	...	...	500
H ...	...	...	...	...	300
L ...	...	...	...	...	200
Total value of unexhausted papers	...	...	...	...	1,000
Value of exhausted papers	...	...	...	...	100
Total value	...	...	...	...	1,100

The value of the unexhausted papers is 1,000 and is greater than the surplus. This surplus is, therefore, transferred as follows :—All the papers are transferred, but at a reduced value, which is ascertained by dividing the surplus by the number of unexhausted papers.

The reduced value of all the papers, when added together, with the addition of any value lost as the result of the neglect of fractions, equals the surplus. In this case the new value of each paper transferred is  $\frac{424 \text{ (the surplus)}}{10 \text{ (the number of unexhausted papers)}} = 42$ , the residue of the value, 676 being required by *E* for the purpose of constituting his quota, i.e., one exhausted paper (value 100) plus the value (580) of ten unexhausted papers.

The values of the sub-parcels transferred are—

G = 210 (i.e., five papers at the value of 42).

H = 126 (i.e., three papers at the value of 42).

L = 84 (i.e., two papers at the value of 42).

These operations can be shown on a transfer-sheet as follows :—

*Transfer-sheet.*

Value of surplus ( <i>E</i> 's) to be transferred	...	...	424
Number of papers in <i>E</i> 's parcel	...	...	11
Value of each paper in parcel	...	...	100
Number of unexhausted papers	...	...	10
Value of unexhausted papers	...	...	1,000
New value of each paper			

$$\text{Transferred} = \text{number of } \frac{\text{surplus}}{\text{unexhausted}} \text{ papers} = \frac{424}{10} = 42$$

Names of candidates marked at the next available preference.					Number of papers to be transferred.	Value of sub-parcel to be transferred.
G	...	...	...	...	5	210
H	...	...	...	...	3	126
L	...	...	...	...	2	84
Total					10	420
Number of exhausted papers					1	...
Loss of value owing to neglect of fractions					...	4
Total					11	424

The values of the sub-parcels are added to the values of the votes already credited to the candidates *G*, *H* and *L*. This operation is shown on the result sheet.

Regulation 27(1). As a result of this operation *G*'s total is brought above the quota and he is declared elected.

The next largest surplus, that of *B*, viz., 224, is then transferred,

Regulation 24(2). the operations being similar to those described in the transfer of *E*'s surplus. Assume that there are

no exhausted papers. The new value is therefore  $\frac{224}{9}$  or 24. The surplus is distributed according to next preferences, as follows :—

A = (5 × 24) =	...	...	...	...	120
C = (4 × 24) =	...	...	...	...	96
Value lost owing to neglect of fractions	...	...	...	...	8
Total					224

Regulation 24(5). *G*'s surplus has now to be transferred, only the sub-parcel last transferred being re-examined. The details are as follows :—

Value of <i>G</i> 's surplus	...	...	...	34
Number of papers in sub-parcel	...	...	...	5
Value of each paper therein	...	...	...	42
Number of unexhausted papers	...	...	...	5
Value of ditto	...	...	...	210
New value of each paper transferred	$\frac{34}{5}$	...	...	6



The result of the distribution is shown on the result-sheet, three papers of the value of six each being transferred to *A* and two of the same value to *O*.

There being no further surplus, the candidate lowest on the poll has now to be excluded. *D* and *P* both have 100.

The returning officer casts last and *P* is chosen to be excluded.

Being an original vote, *P*'s paper is transferred at the value of 100 to *I* whom the elector had marked as second preference. *D* now being lowest is next excluded and his 100 is similarly transferred to *K*.

This leaves *M* and *N* lowest with 200 each and *M* is chosen by lot for exclusion first. His papers are transferred at the value of 100 each to *A* and *C*, respectively. *N* is then excluded and his papers are transferred to *F* and *I* who each receive 100.

This leaves *O* lowest and he is excluded. His 212 consists of 2 original votes and 2 transferred votes of the value of 6 each. *A* and *C* are each next preference on one of the original and each receive 100. *J* is next preference on both the transferred votes and receives 12. *L* is now lowest with 284 and is excluded. His 2 original votes are transferred at the value of 100 each to *A* and *F*. The remaining 84 represents 2 votes transferred at 42 each and these go at that rate to *C* and *K*.

*J* is now lowest with 312 and is therefore excluded. His 3 original votes are transferred at 100 each to *A*, *C* and *I*. The odd 12 represents 2 votes transferred at the value of 6 and these both go to *F*, who is next preference on each paper.

*A*, *C* and *I* now exceed the quota and are declared elected leaving one vacancy only to be filled.

Prior to further exclusions the surpluses of these candidates have to be distributed. *A* and *C* both have a surplus of 62, but *A* having received fewer original votes than *C*,

his surplus is distributed first. The last sub-parcel transferred to *A* consisted of one paper transferred at

the value of 100 which exceeds the surplus, and as *F* was next preference on this paper, the whole surplus is transferred to him. *C*'s surplus has then to be distributed and is similarly dealt with, the whole going to *H*. *F*'s surplus is then distributed and goes to *K*.

*K* being now lowest of the 3 continuing candidates and the conditions of regulation 28 (2) not being fulfilled, *K* is excluded.

His 366 consists of 2 original votes, one paper transferred at the value of 100, one transferred at the value of 42, and one at the value of 24. The 2 original votes are transferred first and then the paper transferred at the value of 100 as this was the first of the transfers. *H* was next preference on these 3 papers and 300 is therefore transferred to him.

*H* now exceeds the quota and the election is complete the completion of the transfer of *K*'s votes being rendered unnecessary. Full details are shown in the result sheet.

Value of votes 5,400.

## RESULT SHEET

Name of candidates.	Value of votes at first count.	Distribution of <i>E</i> 's surplus.	Result.	Distribution of <i>E</i> 's surplus.	Result.	Distribution of <i>G</i> 's surplus.	Result.	Distribution of votes of <i>P</i> and <i>D</i> .	Result.	Distribution of votes of <i>M</i> and <i>N</i> .	Result.
A ...	200	...	200	+120	320	+18	338	...	338	+100	438
B ...	900	...	900	-224	676	...	676	...	676	...	676
C ...	300	...	300	+96	396	...	396	...	396	+100	496
D ...	100	...	100	...	100	...	100	-100	...	...	...
E ...	1,100	-424	676	...	676	...	676	...	676	...	676
F ...	300	...	300	...	300	...	300	...	300	+100	400
G ...	500	+210	710	...	710	-34	676	...	676	...	676
H ...	200	+126	326	...	326	...	326	...	326	...	326
I ...	400	...	400	...	400	...	400	+100	500	+100	600
J ...	300	...	300	...	300	...	300	...	300	...	300
K ...	200	...	200	...	200	...	200	+100	300	...	300
L ...	200	+84	284	...	284	...	284	...	284	...	284
M ...	200	...	200	...	200	...	200	...	200	-200	...
N ...	200	...	200	...	200	...	200	...	200	-200	...
O ...	200	...	200	...	200	+12	212	...	212	...	212
P ...	100	...	100	...	100	...	100	-100	...	...	...
Loss of value by neglect of fractions.	...	+4	4	+8	12	+4	16	...	16	...	16
TOTAL	5,400	...	5,400	...	5,400	...	5,400	...	5,400	...	5,400



$$\text{Quota } \frac{5,400}{8} + 1 = 676.$$

Distribution of votes of <i>O.</i>	Result.	Distribution of votes of <i>L.</i>	Result.	Distribution of votes of <i>J.</i>	Result.	Distribution of surplus of <i>A</i> , <i>C</i> and <i>I.</i>		Distribution of <i>A</i> 's votes.	Result.	Result of election.
+100	538	+100	638	+100	738	-62	676	...	676	Elected.
...	676	...	676	...	676	...	676	...	676	Do.
+100	596	+42	638	+100	738	-62	676	...	676	Do.
...	...	...	...	...	...	...	...	...	...	Not Elec- ted.
...	676	...	676	...	676	...	676	...	676	Elected.
...	400	+100	500	+12	512	+62	574	...	574	Not Elec- ted.
...	676	...	676	...	676	...	676	...	676	Elected.
...	326	...	326	...	326	+62	388	+300	688	Do.
...	600	...	600	+100	700	-24	676	...	676	Do.
+12	312	...	312	-312	...	...	...	...	...	Not Elec- ted.
...	300	+42	342	...	342	+24	368	-300	66	Do.
...	284	-284	...	...	...	...	...	...	...	Do.
...	...	...	...	...	...	...	...	...	...	Do.
...	...	...	...	...	...	...	...	...	...	Do.
...	...	...	...	...	...	...	...	...	...	Do.
-212	...	...	...	...	...	...	...	...	...	Do.
...	...	...	...	...	...	...	...	...	...	Do.
...	16	...	16	...	16	...	16	...	16	
...	5,400	...	5,400	...	5,400	...	...	...	...	

